

BOW VALLEY REGIONAL TRANSIT SERVICES COMMISSION ANNUAL ORGANIZATIONAL MEETING

111 Hawk Avenue and MS Teams

“The Board shall hold an Annual Organizational Meeting, which shall be held no later than October 30th of each year. At each Annual Organizational Meeting, the next year’s financial and strategic plans shall be voted on and adopted”

AGENDA

October 14th, 2026 – Approximately 3:00 pm (Following Regular Meeting)

1. Call to Order
2. Approval of the Agenda
3. Motion to adopt the Proposed 2027 Operating & Capital Budgets (*see October 14th, 2026 Regular Meeting Package*)

“...moves to adopt the 2027-2029 Operating and the 2027-2036 Capital Budgets as approved during the October 14th, 2026 Regular Commission meeting”

4. Appointment of Avail Chartered Accountants for Audit of 2026 Financials

“...moves to accept Avail Chartered Accountants as the Chartered Accountants for the BVRTSC 2026 financial audit”

5. Approval of the 2025-2028 Strategic Plan

“...moves to approve the 2025-2028 BVRTSC Strategic Plan as presented/amended”

6. Setting Dates and Location of Meetings until the 2027 AOM

“...moves that, until the end of October 2027, the Commission will continue with regular meetings on the 2nd Wednesday of each month at 2pm at 111 Hawk Avenue, with a Microsoft Teams option to be available”

7. Adjournment

BOW VALLEY REGIONAL TRANSIT SERVICES COMMISSION ANNUAL ORGANIZATIONAL MEETING

111 Hawk Avenue and MS Teams

“The Board shall hold an Annual Organizational Meeting, which shall be held no later than October 30th of each year. At each Annual Organizational Meeting, the next year’s financial and strategic plans shall be voted on and adopted”

MINUTES

October 15th, 2025 – Approximately 3:00 pm (Following Regular Meeting)

BOARD MEMBERS PRESENT

Dave Schebek, ID9 (Chair)
Tanya Foubert, Town of Canmore
Alex Parkinson, ID9
Barb Pelham, Town of Banff
Sean Krausert, Town of Canmore

Dave Schebek

[Dave Schebek \(Dec 10, 2025 08:24:35 MST\)](#)

BOARD MEMBERS ABSENT

Grant Canning, Town of Banff (Vice Chair)

10/12/25

BVRTSC ADMINISTRATION PRESENT

Martin Bean, CEO
Mel Booth, Director of Finance and Administration
Steve Nelson, Director of Service Delivery

ADMINISTRATION PRESENT

Dwight Bourdin, Parks Canada
Dustin Schinbein, Town of Canmore
Patti Youngberg, Parks Canada
Adrian Field, Town of Banff (Virtual)
Danielle Duffy, ID9 (Virtual)
Kimberly Fisher, Parks Canada (Virtual)

ADMINISTRATION ABSENT

PUBLIC PRESENT

1. Call to Order

Dave Schebek calls the meeting to order at 2:21PM

2. Approval of the Agenda

BVRTSC25-62 Dave Schebek moves to accept the Agenda as presented

CARRIED UNANIMOUSLY

3. Motion to adopt the Proposed 2026 Operating & Capital Budgets (*see October 15th, 2025 Regular Meeting Package*)

BVRTSC25-63 Alex Parkinson moves to adopt the 2026-2028 Operating and the 2026-2035 Capital Budgets as approved during the October 15th, 2025 Regular Commission meeting.

CARRIED UNANIMOUSLY

4. Appointment of Avail Chartered Accountants for Audit of 2025 Financials

BVRTSC25-64 Barb Pelham moves to accept Avail Chartered Professional Accountants as the Chartered Accountants for the BVRTSC 2025 financial audit.

CARRIED UNANIMOUSLY

5. Approval of the 2025-2028 Strategic Plan

BVRTSC25-65 Tanya Foubert moves to approve the 2025-2028 BVRTSC Strategic Plan as presented.

CARRIED UNANIMOUSLY

6. Setting Dates and Location of Meetings until the 2026 AOM

BVRTSC25-66 Dave Schebek moves that, until the end of October 2026, the Commission will continue with regular meetings on the 2nd Wednesday of each month at 2pm at 111 Hawk Avenue, with a Microsoft Teams option to be available.

CARRIED UNANIMOUSLY

7. Adjournment

BVRTSC25-67 Dave Schebek moves to adjourn the meeting at 2:31PM

CARRIED UNANIMOUSLY

3a DRAFT Minutes October 2025 AOM

Final Audit Report

2025-12-10

Created:	2025-12-08
By:	Martin Bean (martin.bean@roamtransit.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYAHymbfoh5njPscL1syh95bCU-qlcZMa

"3a DRAFT Minutes October 2025 AOM" History

-  Document created by Martin Bean (martin.bean@roamtransit.com)
2025-12-08 - 7:53:22 PM GMT
-  Document emailed to Dave Schebek (daveschebek@improvementdistrict9.ca) for signature
2025-12-08 - 7:53:26 PM GMT
-  Email viewed by Dave Schebek (daveschebek@improvementdistrict9.ca)
2025-12-10 - 3:24:08 PM GMT
-  Document e-signed by Dave Schebek (daveschebek@improvementdistrict9.ca)
Signature Date: 2025-12-10 - 3:24:35 PM GMT - Time Source: server
-  Agreement completed.
2025-12-10 - 3:24:35 PM GMT

Bow Valley *Regional* Transit Services Commission



2026 Audit

“...moves to accept Avail LLP Chartered Professional Accountants as auditor for the BVRTSC 2026 financial audit”



Notes to Appointment of Auditor for the 2026 Financial Year

On September 24, 2026, management contacted BDO, MNP, Ascend LLP and Doane Grant Thornton to request proposals for audit services covering the 2026-2028 financial years. The Commission's current auditor, Avail LLP, was contacted on September 14, 2026, to request a proposal for the same period.

Proposals were received from Avail LLP and MNP. BDO, Ascend LLP and Doane Grant Thornton did not submit responses. Avail's 2023-2025 proposal, 2026-2028 proposal and MNP's 2026-2028 proposal follow for review.

Based on Avail LLP's competitive proposal and its knowledge of Roam's operations and financial reporting, management recommends reappointing Avail LLP for the 2026 financial year.

Proposed motion

"That the Board appoint Avail LLP as auditor for the Bow Valley Regional Transit Services Commission for the financial year ending December 31, 2026."

Proposal for external audit and related services for:
BOW VALLEY REGIONAL TRANSIT SERVICES COMMISSION
for the years ending December 31, 2023 to 2025

Attention:
c/o:

Board of Directors
Martin Bean
Chief Administrative Officer

Submitted by:

Calvin Scott, CPA, CA, AMSF
Partner

Avail CPA
100, 530 8 Street South
Lethbridge, AB T1J 2J8

September 7, 2023

Avail CHARTERED
PROFESSIONAL
ACCOUNTANTS



Thank You

Thank you for the opportunity to provide a proposal to continue to provide audit and related services for the Bow Valley Regional Transit Commission ("the Commission"). We feel that we have provided great service over the past years as your auditors and advisors and we are confident that our team will continue to meet the expectations set out by your organization. During our time as your auditors we have developed a detailed knowledge of the operations and requirements of your organization, as well as a thorough understanding of the related audit and accounting requirements.

Audit Requirements

We understand the request for proposal outlines specific services and needs that are required for this audit, including:

- Annual review of the accounting systems and internal controls of the Commission;
- Audit of the books and records in accordance with Canadian auditing standards;
- Preparation of the corporate style financial statements in accordance with Canadian Public Sector Accounting Standards;
- Preparation of the Financial Information Return (FIR) and auditor's report;
- Preparation of a management letter including our observations related to any internal control weaknesses identified and suggestions for improvement;
- Preparation of the T2 corporate income tax return and related schedules;
- Virtual attendance at a Board or Audit Committee meeting to present the financial statements and audit results;
- Discussions relating to audit, financial, and other routine accounting matters as requested during the year;
- Audit of the Local Authorities Pension Plan.

Audit Investment and Fees

We value the Commission as one of our premiere clients and accordingly we are proposing an annual audit fee for the services identified above at **\$14,000**. We believe that this fee will allow us to provide the highest quality of service at the fairest fee. The breakdown is as follows:

Main Audit	\$ 11,500
LAPP Audit	\$ 2,500

It is our experience that Management will often have minor queries throughout the year and may need some assistance with certain year-end adjusting entries. Time related to dealing with Management for routine queries and adjustments is included in the fee.

The fee proposed would not cover any additional services requested during the year. Other professional services would be billed according to the nature of the work performed and would be discussed and agreed upon prior to the engagement.



Delivery Dates

Tentative list of delivery dates for the 2023 audit, subject to management input and approval:

Item	Deadline
Interim audit (if needed)	December 11, 2023
Draft trial balance and general ledger provided to auditor	February 12, 2024
Complete set of year-end working papers provided to auditor	February 19, 2024
Audit field work commences	March 4, 2024
Completion of audit field work (including on-site and virtual)	March 6, 2024
Draft Financial Statements and notes to Management	March 13, 2024
Financial Statements and Management Letter discussed with Management and the Board at Exit Conference	April 9, 2024 (determined by Board)
Financial Statements formally approved by the Board	April 16, 2024 (determined by Board)

The audit schedule shall be completed jointly with cooperation with Commission staff each year and approved by Commission management, as necessary. Throughout the audit process Commission management will receive regular email, phone or virtual communication from our team informing you of our audit progress.

Contact us

Please don't hesitate to call or email if you have any questions, inquiries or would like to discuss our proposal further. We look forward to the opportunity to continue working with the Commission and its team members.

Thanks again,

Calvin Scott, CPA, CA, AMSF
Partner



Audit Proposal

for the years ending December 31, 2026 - 2028

PREPARED FOR

Bow Valley Regional Transit Services Commission
221 Beaver Street
Banff, Alberta
T1L 1A5

SUBMITTED BY

Calvin Scott
CPA, CA
calvin.scott@availcpa.com

September 24, 2026

Thank You

Thank you for the opportunity to submit our proposal for external audit and related services for Bow Valley Regional Transit Services Commission (the "Commission"). Avail LLP has extensive experience serving municipalities, regional service commissions and other public sector organizations throughout Southern Alberta. We understand the Commission's mandate to maintain, control and manage a regional transit service for its member communities, as well as the financial reporting, governance and legislative requirements that apply to its operations. Our



tailored to the Commission.

Executive Summary

We understand the request for proposal outlines specific services and needs required for this engagement, including:

- Annual review of the Commission's accounting systems and internal controls relevant to financial reporting;
- Audit of the Commission's financial statements in accordance with Canadian generally accepted auditing standards, with the financial statements prepared in accordance with Canadian public sector accounting standards;
- Preparation of a management letter outlining significant internal control deficiencies and other matters identified during the audit, together with practical recommendations for improvement;
- Preparation of the T2 corporate income tax return and related schedules;
- Preparation of the Financial Information Return and related auditor's report;
- Audit or other agreed reporting related to the Local Authorities Pension Plan, where required by the Commission's reporting obligations;
- Attendance at meetings with management, the Board or a committee of the Board, as requested, to present the audited financial statements and discuss the audit results;
- Ongoing discussions during the year regarding audit, financial reporting, accounting, and other routine matters as requested by management or the Board.

We propose a total fee of \$25,000 for 2026 for the services identified in the Request for Proposals.

*For subsequent years please refer to the section titled Investment and Fees.

Any extra services, such as accounting assistance, or preparation of working papers or supporting schedules, would be billed separately according to the nature of the work performed and may not be discussed prior to the completion of the work, as we aim to be efficient and meet our agreed upon deadlines. Training can be provided outside of the audit fieldwork dates in order to reduce such additional costs.



What Avail is all about

Relevant experience

Audit timing

Keeping current

Capacity for your needs

The Audit Approach

We will use a risk-based audit approach built on a detailed understanding of the Commission's mandate, governance structure, member relationships, revenue model, capital program, information systems and internal control environment. Planning includes discussions with management and, where appropriate, the Board; review of prior-year findings and current-year developments; consideration of changes in service levels, funding, staffing, capital activity and information technology; and identification of areas where judgement or estimation uncertainty may affect financial statements prepared in accordance with Canadian public sector accounting standards. This work allows us to tailor the nature, timing and extent of our procedures to the areas of greatest audit risk while minimizing disruption to management and staff.

As part of planning and risk assessment, we establish materiality, assess fraud risks, document significant transaction cycles and account balances, and evaluate the design and implementation of controls relevant to financial reporting. Where efficient, we perform interim procedures and walkthroughs over key processes such as service fee billings, government transfers, purchasing and



inquiries focused on unusual trends, significant fluctuations, manual journal entries, related party transactions and other non-routine items. Our objective is to obtain sufficient appropriate audit evidence and provide management and the Board with meaningful observations on internal control, financial reporting and compliance.

Planning and risk assessment

Detailed audit procedures

Testing of key transaction cycles

Board and committee meetings

Audit issues

Routine discussions and advice

We encourage management to contact us throughout the year with routine questions related to the audit, financial reporting, accounting treatment or other day-to-day matters arising in the normal course of operations. Timely discussion of these items often helps resolve issues efficiently, supports consistent treatment during the year, and reduces the risk of surprises at year end.

Routine discussions and advice of this nature are considered part of our ongoing service to the organization and are included in our proposed fee. Any extra services, such as accounting assistance, or preparation of working papers or supporting schedules, would be billed separately according to the nature of the work performed and may not be discussed prior to the completion of the work, as we aim to be efficient and meet our agreed upon deadlines. Training can be provided outside of the audit fieldwork dates in order to reduce such additional costs.



**If using a mobile device, please view the attached table in landscape/horizontal mode to maximize table width*

Item	Deadline
Draft trial balance and general ledger provided to auditor	February 8, 2027
Complete set of year-end working papers provided to auditor	February 15, 2027
Audit field work commences	February 17, 2027
Completion of audit field work	February 19, 2027
Draft financial statements and notes to management	March 15, 2027
Present financial statements to the Audit Committee / Board	April 14, 2027

The schedule shall be completed jointly with the cooperation of the organization's staff each year and approved by client management as necessary to ensure deadlines are met. Throughout the audit process, management will receive regular email, phone or virtual communication from our team informing you of our audit progress.

Your Audit Team

We strive to provide continuity from year to year. In future years, we would plan to utilize the same team on more complex areas of the audit while introducing a new team member to the audit for less complex sections. In this way, we maintain continuity while providing a new perspective to the audit each year.



Engagement Partner - Calvin Scott, CPA, CA Your organization will be in good hands with Calvin. Calvin has been with Avail for over 25 years and focuses primarily on audit and consulting services for not-for-profit clients. He is the engagement partner for approximately 50 not-for-profits in Southern Alberta. Calvin will provide ongoing support to the organization and will be the main contact for management and those charged with governance. Calvin previously served on the Board of Lethbridge Polytechnic (formerly Lethbridge College).



Engagement Manager - Deb Sincennes, CPA, CA Deb will be the manager responsible for the conduct of the audit fieldwork and supervision of the audit team. Deb has over 30 years of experience auditing in the not-for-profit sector. She will maintain primary contact with your finance personnel responsible for the audit and will provide support to the audit team as needed.



Administrative Assistant – Loveval Adams Loveval will be your go-to for routine queries related to your work, scheduling, meeting coordination and more. Loveval's eye for detail and experience will bring additional value to your engagement. Loveval has worked closely with not-for-profits over the past number of years, and she is very familiar with the specific filing requirements.

Other items

Insurance coverage

Independence

Confirmations

Investment and Fees

We anticipate that we would invest approximately 150 hours per year planning and conducting the audit, documenting your systems, completing the management letter, meeting with management and the Board and providing other routine assistance related to the audit.

**If using a mobile device, please view the attached table in landscape/horizontal mode to maximize table width*

Audit Services And Fees

	2026	2027	2028
EXTERNAL AUDIT	\$20,000	\$20,750	\$21,500
Annual review of the Commission’s accounting systems and internal controls;			

Audit Proposal - Bow Valley Regional Transit Services Commission

ACCEPT AGREEMENT

• Preparation of the T2 corporate income tax return; • Preparation of the Financial Information Return; • Attendance at meetings with management and the Board; • Ongoing discussions during the year regarding audit.			
• Audit of the Local Authorities Pension Plan	\$5,000	\$5,000	\$5,000
Discussions and advice relating to the audit or other routine financial matters	Included	Included	Included
TOTAL	\$25,000	\$25,750	\$26,500

The above fees include travel, accommodation and routine out-of-pocket costs associated with the audit engagement and are exclusive of GST. Routine discussions and advice relating to the audit are included. Any extra services, such as accounting assistance, or preparation of working papers or supporting schedules, would be billed separately according to the nature of the work performed and may not be discussed prior to the completion of the work, as we aim to be efficient and meet our agreed upon deadlines. Training can be provided outside of the audit fieldwork dates in order to reduce such additional costs. Invoices are typically issued monthly during the audit process and following completion of the annual audit and are payable upon receipt.

A 6% administrative fee will be applied annually to the proposed fee amounts above.

Should the organization elect to exercise an optional extension, we would be pleased to discuss terms for the additional year at that time. Any extension year fee would be based on the scope of services required, any changes in audit complexity or reporting requirements, and the staffing assumptions in place for that period, with the objective of maintaining a fair and reasonable fee structure for both parties.

Average hourly rates excluding GST are currently as follows:

Position Title	Rate Per Hour
Partner	\$450
Manager	\$270

Administration	\$100
----------------	-------

Additional Services

In addition to external audit services, Avail LLP has access to specialized professionals who can support the organization in other areas as needs arise. These services are available separately from the audit engagement and may be of assistance from time to time in areas such as governance, indirect tax, human resources, technology, process improvement and financial advisory matters.

Any such services would only be provided at the organization’s request and would be scoped and priced separately from the annual audit.

Advisory

Indirect Tax

NPO Health Check

Human Resources

IT and Process Efficiency

Investment Advisory



separately. References for any service lines are available upon request.

Acceptance of Agreement

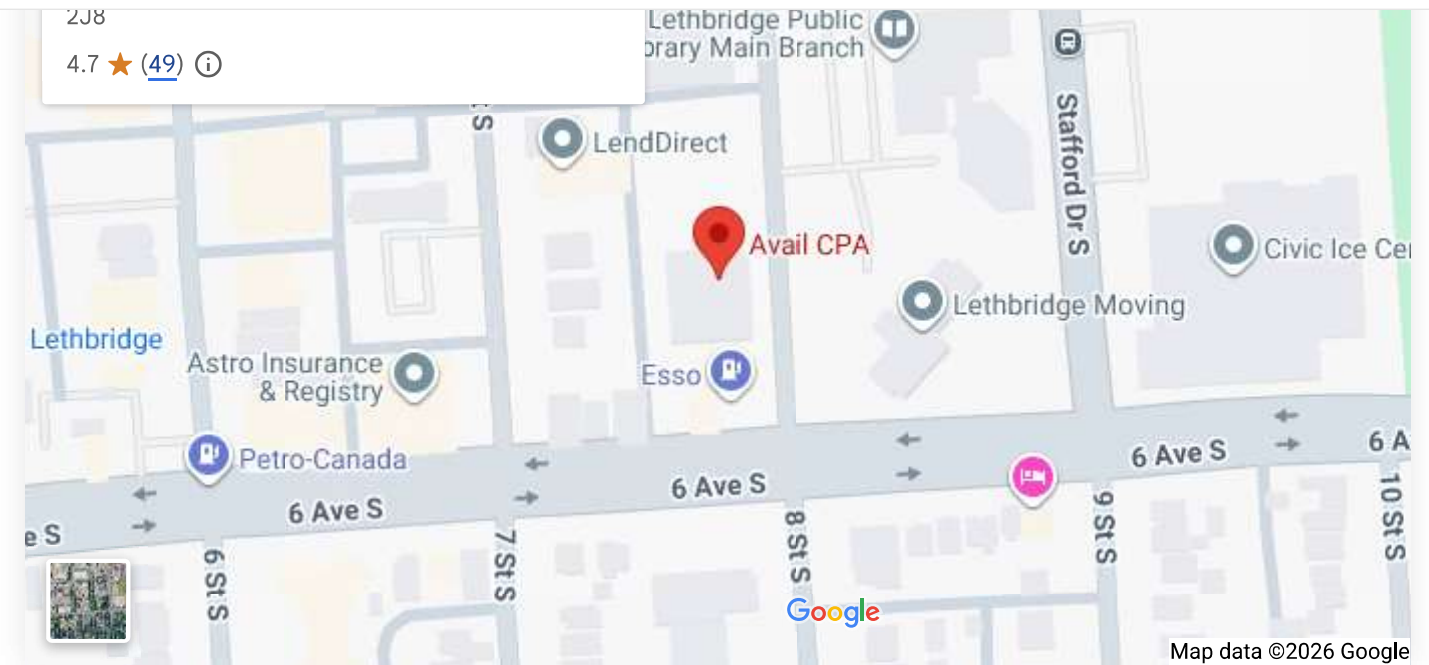
If you agree to the terms of our engagement, please click on the accept agreement button to proceed.

ACCEPT AGREEMENT

CONTACT

Avail Chartered Professional Accountants

530 8 Street S • Lethbridge, AB • T1J 2J8 • 1 (800) 665-5034 • [availcpa.com](https://www.availcpa.com)



Audit of Bow Valley Regional Transit Services Commission



Cameron LaRocque, CPA
Partner, Private Enterprise
Cameron.LaRocque@mnp.ca
T: 403.648.4188



SUITE 2000, 112 – 4th AVENUE SW CALGARY, AB T2P 0H3

T: 403.263.3385 F: 403.269.8450 MNP.ca

Wherever business takes you

MNP.ca



MNP is a leading national accounting, tax, and business consulting firm in Canada. We proudly serve and respond to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a collaborative, cost-effective approach to doing business and personalized strategies to help organizations succeed across the country and around the world.



Wherever business takes you

[MNP.ca](https://www.mnp.ca)

October 5, 2026

Matt Simmonds, CPA, CA
Director of Finance & Administration
Bow Valley Regional Transit Services Commission
221 Beaver Street
Banff, AB T1L 1A5

via email: matt.simmonds@roamtransit.com

Re: MNP LLP Proposal for Audit Services

Dear Matt,

MNP LLP is pleased to provide the Bow Valley Regional Transit Services Commission ("Roam Transit") with our proposal for the provision of audit services. We are confident that we have the experience and qualifications to address your needs. Our proposal is built around the following key themes that clearly articulate why MNP is the best choice for Roam Transit.

An approach that suits your needs: While accounting firms have been performing audit services for years, not all engagements are alike. We believe that a successful engagement requires clear communication and understanding of the expectations of both parties, a commitment to provide experienced personnel, capital resources, and innovative approaches, a positive attitude that fosters attention to detail, collaboration with the users of our work, and the desire to enhance financial fluency and efficiency. We will design an approach for Roam Transit which is best suited and most cost-effective.

An experienced team: Led by Cameron LaRocque, and Shauna Barr, MNP is committed to working with you by offering an expert team of proficient staff, including team members who have successfully completed engagements of a similar scope and operating structure to meet your specific service needs.

Project management and communication: Organizing and managing resources is essential to ensure that we achieve the objectives set out for this engagement. Additionally, through a combination of regularly scheduled meetings and timely reporting on developments, Roam Transit will always be kept apprised of engagement status.

Real value: Roam Transit will benefit by working with MNP, a firm that is a leader in the public sector accounting space. Additionally, your engagement team is highly knowledgeable in best practices and brings these skills for the benefit of Roam Transit.

Competitive fee: Our commitment to working with you is reflected in our fee estimate which provides you with considerable value for money. We have quoted you a fair fee reflecting our knowledge of your business, which provides you with full transparency on fees.

On behalf of our entire team, I want to thank you for allowing us to propose on this engagement and to express our sincere excitement about the opportunity to work with Roam Transit. We look forward to meeting with you in person to discuss this proposal further.

Yours truly,



Cameron LaRocque, CPA
Partner, Private Enterprise

E: Cameron.LaRocque@mnp.ca

Roam Transit's Needs

You require an audit opinion and preparation of the financial statements for three years commencing with the year ended December 31, 2026 including T2 Corporate Income tax return, LAPP Audit and municipal financial information return filings as required by their respective deadlines. Furthermore, you are looking for a service provider with experience and expertise providing municipal services to organizations of similar size. Your service provider must also be knowledgeable as it relates to government funding, accounting treatments and policies, and municipal financial information return reporting.

We understand your needs and timeframe expectations include the following:

- An annual audit opinion for three years commencing with the year ended December 31, 2026 on the financial statements of Roam Transit prepared in accordance with Canadian Public Sector Accounting Standards ("PSAS");
- Attendance at meetings for discussion of the audit schedule and our presentation of the formal Audit Services Plan which will include information on any new or changed reporting requirements;
- Provide Roam Transit with a list of deliverables (schedules, reports, documents, etc.) for management to prepare/provide as part of the audit prior to the beginning of engagement;
- Complete interim and year-end audit procedures at a mutually agreeable time each year to ensure the final reports are completed with sufficient time to review the reports and audit results with the Board of Directors;
- Attendance at a meeting for presentation and discussion of the audited financial statements and presentation of the Audit Findings Report on a mutually agreeable date, with the Board of Directors;
- Filing of the Municipal Financial Information Return by the deadline of each year, as required;
- Preparation of the annual T2 Corporate Income Tax Return and related schedules;
- Any requirements related to the Local Authorities Pension Plan ("LAPP")
- Report any deficiencies in internal controls and non-compliance with tax and other regulations;
- A management letter relative to the results of our audit examinations, including any innovative suggestions we may have concerning your systems of controls and procedures and opportunities to improve the effectiveness or efficiency of those controls; and
- Maintain communication with Roam Transit staff regarding any matters that may lead to a qualified audit opinion and allow sufficient time for staff to address those matters.

MNP is a firm that:

- Has the requisite local resources and experience to deliver audit services; and
- Can provide continuity of an engagement team and can bring expertise to the assignment as, and when required.

Finally, we understand that the proposal request is primarily for audit. However, additional service offerings discussed in this proposal demonstrate our full-service capability and diversity as a firm and are intended to provide Roam Transit with information that may be useful to your needs.

Table of Contents

Roam Transit's Needs	i
Executive Summary	4
Company Profile and Contact	4
MNP's Calgary Office	4
Experience with Public Sector Audits	5
Industry Experience	5
MNP Services	6
Client References	7
Alberta Public Sector Clients	8
Audit Staffing (Meet Your MNP Team)	10
Engagement Team	11
Continuity Planning	13
Confirmation of Independence	13
Audit Implementation (Approach)	14
Auditor Transition	14
MNP's Commitment	15
Risk-Based Audit Methodology	15
Quality Control Procedures	17
Continuous Availability and Resolution	17
Technology in the Audit	18
Fee Proposal	20
Administration, Travel and Incidentals	21
Hourly Rates	21
Appendix A – About MNP	22
MNP Differentiators	23
Values	25
Giving Back to Communities	26
International Expertise – About Praxity	26
Industry and Client Focus	27
Service Areas	28
Assurance & Accounting Services	28

Taxation Services	29
Advisory Services.....	29
Appendix B - Why MNP?	34
Things We Do	35

Executive Summary

MNP has more than six decades of experience providing audit, tax, advisory and consulting services to municipalities and other public sector organizations. As a result, we have a solid understanding of the audit, accounting and consulting issues that affect your business and anticipate working with management in a proactive environment. The MNP team members are leaders in Canadian tax and assurance services and our Senior Assurance Team, based in Calgary, adds direct industry and technical expertise to meet your needs.

MNP is pleased to provide our proposal to serve as assurance advisors for Roam Transit. Our proposal demonstrates the qualifications, experience, and expertise we will bring to Roam Transit to exceed your expectations of a professional services firm.

Company Profile and Contact

MNP LLP has been operating for over 60 years and it all started when our first office opened in 1958 in Brandon, Manitoba. MNP has since grown to become the fifth-largest chartered professional accountancy and business consulting firm in Canada and our head office is located in Calgary, Alberta. MNP currently has 160+ offices throughout Canada with over 9,000+ team members including 3,000+ CPAs and 1,500+ partners.

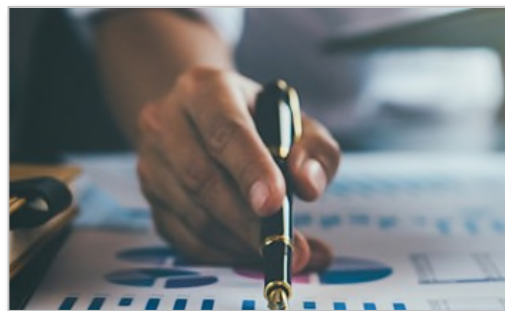
MNP is a leading national accounting, tax, and business consulting firm in Canada. We proudly serve and respond to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a collaborative, cost-effective approach to doing business and personalized strategies to help organizations succeed across the country and around the world.

MNP's Calgary Office

The audit services to Roam Transit will be delivered by our Calgary office. Cameron LaRocque, CPA, Partner, and Shauna Barr, CPA, CA, Senior Manager of MNP will be the key contacts for your organization. They will be supported by CPAs and CPA students from the Calgary office. Cameron and Shauna will ensure that you have the right mix of team members that will provide continuity plus specialized knowledge. Within MNP, Cameron and Shauna can also provide access to a variety of specialists that have focus on the public sector industry and offer specialized knowledge in excise tax, IT security, financial models, process and policy development, and a variety of other services (please refer to Appendix A for additional details). The Calgary office is registered/licensed as a public accounting firm with the Chartered Professional Accountants of Alberta (CPA Alberta). MNP maintains professional liability insurance coverage in accordance with CPA Alberta requirements.

Experience with Public Sector Audits

MNP is one of Canada's largest mid-market firms, with a broad range of clients, in diverse industries. Industry drives every decision you make and every goal you set.



We've invested substantial time and resources into understanding every aspect of the client groups we specialize in working with. As a result, we provide customized services, advice and strategies that will position your business ahead of the competition.

Industry Experience

MNP has many years of experience in the municipal/government and public sector on which to draw for Roam Transit's audit. We are aware of the different reporting and informational needs of municipalities and public sector organizations and are also familiar with the diversity of the operations involved, including (but not limited to) general government services, protective services, transportation services, environmental health services, development services, recreation, and cultural services.

We are fully conversant with the PSAS reporting model and tangible capital assets, as well as other complex PSAS reporting such as employee benefits, landfill liabilities and segment reporting. We have an understanding of new PSAS standards, including PS 1202 for Financial Statement Presentation, which will become effective during this audit period tenure for Roam Transit. We also have an understanding of financial instruments, asset retirement obligations, and government transfers. All our public sector team attends an internal annual PSAS update course to stay current on existing and new PSAS standards.

MNP Services

MNP has local and national experience with municipalities and public sector organizations that positions us as a qualified provider that can deliver the informed perspectives you deserve. We have an excellent track record working with clients similar to Roam Transit. We understand and have extensive experience with Canadian Public Sector Accounting Standards that Roam Transit is required to report under and use this experience to the benefit of our municipal clients.

MNP is well positioned to meet your needs and deliver services of superior value in the following areas:

- Performing financial audits that meet each client's needs, ensuring the effectiveness and efficiency of their programs and activities;
- Investigating and ensuring there are adequate systems of internal control;
- Recommending improved systems to safeguard against fraud risks;
- Strategic and business planning that produces realistic and practical action plans;
- Giving assurance that clients are meeting all the rules and complying with regulations as required and imposed by external parties, such as government funders and donors;
- Providing assistance in budget development;
- Performing organizational reviews, which provide recommendations for improvement in structure, systems, processes and/or practice;
- Developing best practices in the attraction, retention and development of human resources;
- Providing technical and strategic review of information systems;
- Analysis of cybersecurity, including assessment of risks related to accepting online donations; and
- Assisting with ensuring an effective governance framework.

Client References

MNP is pleased to provide Roam Transit the following client references in testimony of our quality services, all of whom have been long term clients receiving audit services led by Cameron.

Wheatland County

Reference Name: Joel Chiasson

Reference Title: Manager of Financial Services

Contact Information:

E: joel.chiasson@wheatlandcounty.ca
T: 403-934-3321

Townsite of Redwood Meadows

Reference Name: Gord Tate

Reference Title: Chief Administrative Officer

Contact Information:

E: GTate@redwoodmeadows.ab.ca
T: 403-949-3563

Town of Diamond Valley

Reference Name: Adam Davey

Reference Title: Chief Administrative Officer

Contact Information:

E: cao@diamondvalley.town
T: 403-933-4348

Drumheller & District Solid Waste Management Association

Reference Name: Sonya Adams

Reference Title: General Manager

Contact Information:

E: edo@drumhellerlandfill.com
T: 403-823-1345

Alberta Public Sector Clients

MNP provides advisory services to well over 700 local government clients across Canada. Our team has considerable experience working with the municipal, provincial and federal governments throughout Canada, as well as school boards, universities, and other publicly accountable organizations. Our Alberta based municipal and provincial clients include:

Cities		Counties
1. Beaumont	9. Lethbridge	1. Athabasca County
2. Calgary	10. Lloydminster	2. Barrhead County
3. Camrose	11. Medicine Hat	3. Beaver County
4. Cold Lake	12. Red Deer	4. Brazeau County
5. Edmonton	13. Spruce Grove	5. Camrose County
6. Fort Saskatchewan	14. St. Albert	6. Clearwater County
7. Grande Prairie	15. Wetaskiwin	7. County of Minburn No. 27
8. Leduc		8. County of Newell
Towns		9. County of Vermilion River
1. Banff	21. High Level	10. County of Wetaskiwin No. 10
2. Beaverlodge	22. Hinton	11. County of Thorhild
3. Blackfalds	23. Innisfail	12. Flagstaff County
4. Bon Accord	24. Lamont	13. County of Grande Prairie
5. Brooks	25. Mayerthorpe	14. Lac La Biche County
6. Calmar	26. Morinville	15. Lac Ste. Anne County
7. Canmore	27. Okotoks	16. Lamont County
8. Cochrane	28. Olds	17. Leduc County
9. Devon	29. Peace River	18. Mountain View County
10. Didsbury	30. Ponoka	19. Paintearth County
11. Drayton Valley	31. Redwater	20. Parkland County
12. Drumheller	32. Redwood Meadows	21. Red Deer County
13. Eckville	33. Sexsmith	22. Rocky View County
14. Edson	34. Slave Lake	23. County of St. Paul
15. Elk Point	35. Stony Plain	24. Strathcona County
16. Fairview	36. Taber	25. Sturgeon County
17. Fox Creek	37. Turner Valley	26. Thorhild County
18. Gibbons	38. Vermilion	27. Vermilion River
19. Granum	39. Westlock	28. Westlock County
20. Grimshaw	40. Whitecourt	29. Wheatland County
		30. Woodlands County

Municipal Districts

1. Municipal District Bonnyville No. 87
2. Municipal District of Greenview No. 16
3. Municipal District of Peace No. 135
4. Municipal District of Provost No. 52
5. Municipal District of Smoky River No. 130
6. Municipal District of Taber
7. Municipal District of Wainwright
8. Municipal District of Willow Creek No. 26
9. Municipality of Jasper
10. Regional Municipality of Wood Buffalo
11. Rural Municipality of Maple Creek No. 111

Ministries

1. Advanced Education
2. Affordability and Utilities
3. Agriculture and Irrigation
4. Arts, Culture and Status of Women
5. Assisted Living and Social Services
6. Children and Family Services
7. Education and Childcare
8. Energy and Minerals
9. Environment and Protected Areas
10. Executive Council
11. Forestry and Parks
12. Hospital and Surgical Health Services
13. Indigenous Relations
14. Infrastructure
15. Jobs, Economy, Trade and Immigration
16. Justice
17. Mental Health and Addiction
18. Municipal Affairs
19. Primary and Preventative Health Services
20. Public Safety and Emergency Services
21. Service Alberta and Red Tape Reduction
22. Technology and Innovation
23. Tourism and Sport
24. Transportation and Economic Corridors
25. Ministry of Treasury Board and Finance

Municipal Associations

1. Alberta Municipalities
2. Rural Municipalities of Alberta
3. Alberta Municipal Services Corporation

Agriculture / Other Societies

1. Grimshaw and District Agriculture Society
2. Sexsmith & District Agricultural Society
3. Wembley & District Agricultural Society
4. Association of High Prairie & District Children's Resource Council
5. High Prairie & District Victims Assistance Society
6. Invest Alberta Corporation

Audit Staffing (Meet Your MNP Team)

By clearly understanding your needs, we have assembled a team of professionals with demonstrated work experience and knowledge who are the right fit for the engagement. Our proposed Roam Transit team brings the relevant industry, technical and subject matter expertise needed to deliver the precise and effective services you require.



We are uniquely positioned to provide you with not only the very best team, but also a team comprised of Alberta-based professionals, all with significant expertise.

Engagement team members include **Cameron LaRocque** as Engagement Partner and **Shauna Barr** as Senior Manager.

Our team will be augmented by a group of “Specialists” with a wide variety of skill sets that would be available to Roam Transit as needed.

Our partners and senior management are committed to providing you with the highest level of attention and oversight throughout the terms of this engagement, reflecting MNP’s staffing model and client service philosophy. Through consistent attention from leaders, our engagement team will maintain responsibility and authority over all matters of the engagement and will drive service delivery and issue resolution. The engagement team will also have hands-on involvement in service delivery, ensuring engagement objectives will be met.

Engagement Team

Cameron LaRocque, CPA

Engagement Partner

T: 403.648.4188

E: Cameron.Larocque@mnp.ca



Cameron LaRocque is a bilingual Métis designated professional with MNP specializing in providing not-for-profit audits, assurance and advisory services with a variety of public sector organizations such as municipalities, utility and waste commissions, school authorities, not-for-profit organizations as well as First Nations and Indigenous not-for-profit community service organizations.

Cameron started his career with MNP in 2015, attained his Chartered Professional Accountant designation in 2017 and is now a Partner within MNP. Cameron has led many of the office's public sector audits with various not-for-profits, municipalities, utility and waste commissions, First Nations and various other organizations of different sizes. He has been involved in many engagements which are first-time clients and is able to resolve any issues that arise. He has been responsible for both preparation of the more complex sections of the files as well as detail file reviews. Cameron spends over 50% of his time working on public sector clients and has valuable experience in this sector.

Role: As the Engagement Partner, Cameron will support Shauna and the team and will ensure your unique and specific professional services needs are met. He will have overall authority and responsibility for the engagement and key conclusions reached by the engagement team on all matters. Cameron will regularly contact your management team to assess our performance relative to your expectations and use his authority in our firm to ensure you receive the resources you need, when and where you need them. He will be involved in decisions made on every major issue and will lead the meetings and discussions with management and Roam Transit.

James Melnyk, CPA, CA

Subject Matter Expert

T: 403.537.7630

E: James.Melnik@mnp.ca



James Melnyk is a member of MNP's Assurance and Accounting Services team in Calgary. With nearly three decades of experience in both public practice and industry, including international secondments, James helps private enterprise clients ranging from owner-managed businesses to large private companies in the real estate, construction, and manufacturing sectors, minimize challenges and achieve their business goals.

James brings extensive experience conducting assurance engagements for a variety of clients, including municipalities, school divisions, private corporations, not-for-profit organizations, and governmental organizations, to his role.

James was a member of MNP's Regional Assurance Partner group for twelve years, responsible for internal quality control. Within MNP, he has taught courses on accounting and assurance standards updates and audit strategy and participated in internal quality control reviews.

Shauna Barr, CPA, CA

Relationship Manager

T: 403.537.7643

E: Shauna.Barr@mnp.ca



Shauna Barr is a Senior Manager in our Calgary office. As part of the firm's Private Enterprise team, Shauna delivers a range of audit, review and compliance services to various clients.

Shauna has over fifteen years of experience conducting assurance engagements for a variety of non-profit organizations and private companies, including municipalities. Shauna's experience has allowed her to gain knowledge and expertise in the specific reporting requirements for Accounting Standards for Not-For-Profit Organizations, Government Not-For-Profit Organizations and Private Enterprises. Shauna has led and conducted financial audits and reviews including compliance and specified procedures audits.

Role: As Relationship Manager, Shauna will be the key contact for Roam Transit. She is experienced with financial statement audits, internal control testing and specified auditing procedures. Shauna will be responsible for the planning of the engagement as well as overseeing the team activities and performing the initial file review. She will continue to provide hands-on support to assist the team in conducting the engagement and help to ensure that our work is on schedule and timed to avoid disruption to your business.

Other audit team members will also include designated professionals and staff accountants enrolled in a professional designation program.

Continuity Planning

Staff continuity is important in developing a solid relationship with Roam Transit, as well as to understanding your business, risks and processes. We also know staff turnover results in lost knowledge. Your MNP team of partners and manager assigned to you will remain on the file through its duration, with specialists added to the team where required.

While some staff transition is likely inevitable, we work at reducing this through our promoting practices, learning and training, working closely with staff on career growth and development, and valuing our professionals.

In the event that a change in any team member is required – due to turnover, promotion or at your request, we will introduce their successors to you well in advance of the transition, to ensure a seamless handover of responsibilities. As MNP's audit approach includes audit planning activities well in advance of the year-end audit, any expected change in members of the team will be addressed in a timely and proactive manner, which will minimize the impact of a transition. We will ensure that any new member brought onto the team has the relevant training and industry experience to "hit the ground running".

Confirmation of Independence

To avoid conflicts of interest arising in the future, all partners and professionals are required, on an annual basis, to ensure they are independent with respect to a client list that is distributed internally, and acceptance procedures have been implemented for all non-audit assignments to identify potential conflicts and take corrective actions.

A conflict check was performed before proposing our services and no potential matters were noted.

Audit Implementation (Approach)

MNP's approach is partner-led with the Engagement Partner and Senior Manager heavily involved throughout the process. This approach is consistent from year-to-year. Based on our methodology and review of the financial statements, it is likely we



will take a substantive approach to the audit. Given our substantive approach, we will limit our focus on internal controls to the identification of key controls, validate our understanding of these controls and conclude our findings on key controls.

Prior to the commencement of any year-end assurance work, we will provide you with a list detailing the schedules and supporting documentation that we will require from Roam Transit during the course of our engagement (a "Requirements Letter"). We use this to track outstanding information. The successful completion of the engagement will depend on receiving the information on a timely basis and cooperation from Roam Transit's management. We are open to any suggestions you may have to improve our engagement approach or to guide us in obtaining documentation.

Auditor Transition

MNP is committed to making the transition as seamless as possible. We understand that in order for an entity to change service provider, the benefits must clearly outweigh the cost to switch. We describe in the following statements how we work to minimize the transition costs.

First, as a highly experienced firm, we dedicate a significant amount of partner and senior team member time up front to properly identify issues, understand history and plan the engagements. We consider this to be our investment in a long-term relationship and accordingly do not charge for it. It is indispensable for partners and senior team members to gain this knowledge personally to carry out a successful engagement.

Next, we follow a protocol that allows us to gain knowledge from the prior service provider. We have a tailored checklist we utilize to ensure a comprehensive accumulation of knowledge.

Finally, transition is where experience really counts. Because we bring a focused team that is experienced with public sector organizations similar to yours, we can acquire the knowledge quickly and most importantly, effectively. The team we have carefully selected for you has had tremendous success in transitioning clients to MNP.

The ability to work closely together will also be key to a successful transition. Throughout the engagement, we'll provide management with updates on the status of the engagement and outstanding issues so that items can be addressed on a timely basis. Overall, a strong communication protocol and coordinated approach to the engagements will contribute to an efficient and effective transition.

MNP's Commitment

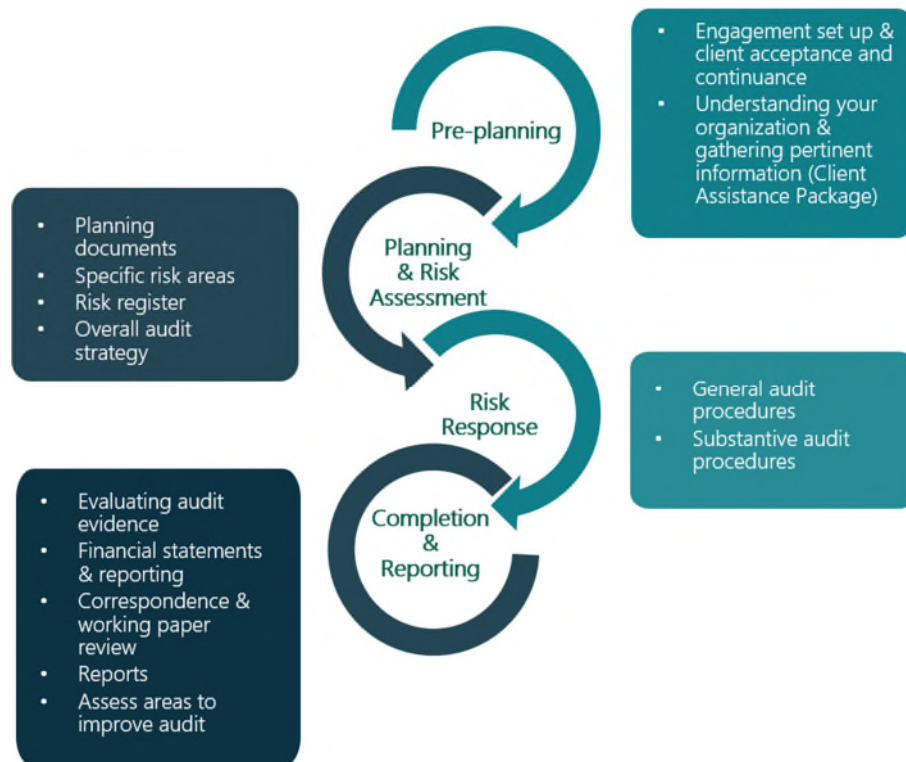
MNP's commitment to our clients demands that we are vigilant in ensuring our audit complies with changing regulations and applicable professional standards. We are committed to providing Roam Transit with a high quality, independent, rigorous audit, delivered by professionals who share our objectives of credibility and transparency in financial reporting.

Risk-Based Audit Methodology

Our firm's audit approach ("the MAP") is a risk-based approach that focuses on those elements of Roam Transit's financial statements that involve the greatest risk thus resulting in an efficient and effective audit. We avoid unnecessary applications of commonplace and traditional procedures in low-risk areas. In addition, we provide an automated working paper process, a risk-based assessment of audit issues and a proactive assessment of other business and reputational risk issues.

The team's assurance partners and senior team members will be responsible for devising an overall strategy. This process will start with our review and documentation of the accounting system to the extent necessary. We will devise the appropriate audit tests on the year-end balances and transactions based on assessment of risk. The audit team members will carry out the tests and prepare the appropriate audit documentation under the management of the assurance partner. Both the engagement and subject matter partners will be involved with the final decisions on the audit approach and will review the audit file for completeness.

The following methodology is designed to ensure our recommendations are not only valid and reliable, but also reasonable and viable, and that they will help Roam Transit successfully navigate growth challenges and achieve its goals. This approach is illustrated by the following:



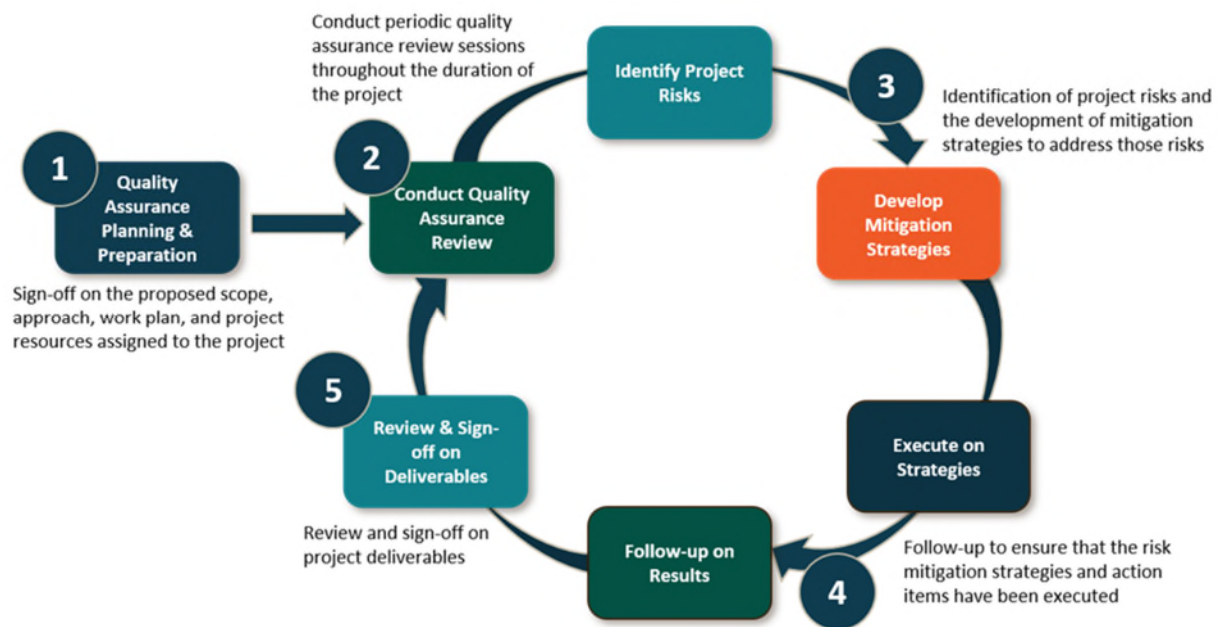
The audit will be completed, and the final auditor's report, financial statements, and management letter will be issued within identified timeframes.

A key aspect of the audit will be to establish materiality, which will be determined based on our firm's established audit guidelines. We will also set our audit risk levels for the engagement, which will guide us in the areas of the financial statements that warrant more work than other low-risk areas. This ensures that our time is spent on auditing areas that are important to the users and overall financial statements and not wasted on non-material balances or issues. We will place reliance on controls where we determine that it will be the most effective and efficient approach.

Quality Control Procedures

MNP has a pro-active risk management process designed to ensure the right team members are reviewing and approving the work performed. Quality control begins with ensuring the team members with the right experience are working on the engagement and continues in the field where the audit partner assigns each team member an area of the engagement and reviews the work to be performed with them. The team members' work is continually supervised to ensure completeness and efficiency.

Our partner quality control reviews happen in real time so there are no hidden issues reserved for the end of the audit. Our approach ensures there is constant dialogue between the senior members of the audit team and members of management to ensure we resolve any audit discussion points in advance of formal reporting. The engagement partner and the subject matter expert will review the working paper files and financial statements to ensure they are in accordance with PSAS, and are accurate, readable and internally consistent.



Continuous Availability and Resolution

The engagement team will be accessible to Management throughout the engagement and at any point during the year, to address any complex accounting issues as they arise.

Our approach towards the resolution of technical issues is all about collaboration and conversation. Typically, any potential accounting issues are identified early on in the planning stage. Once identified, the engagement partner will discuss each issue with management, to ensure we have and understand the relevant facts and circumstances. Again, in most cases the issues are resolved or at the very least, a plan is put into place to resolve the related accounting issue. If required, a follow up meeting is held to discuss and ultimately conclude on the issue.

Technology in the Audit

MNP has an ongoing commitment to providing the highest level of client service. Our Assurance Technology team has worked with leading vendors, industry thought leaders, and academics to identify emerging services and technologies that show potential for enhancing the quality of our service delivery and deliverables. Our membership in the Praxity network provides us a global view of the assurance profession and the opportunity to identify innovations from around the world and bring them to the Canadian market. In the past three years alone, our team has conducted due diligence on 30+ tools and services, conducted pilots on 12 of them, and moved five (5) into engagement use. Some of these will be visible to our clients (Suralink) and others are back-office capabilities for our practitioners to leverage (MindBridge, Assurance Platform).

Embracing change is critical to the success of any business. It's why we're not clinging to traditional audit processes or dismissing the potential of machine learning (ML) and artificial intelligence (AI).

Advancements in AI accounting solutions have come a long way and, as a forward-thinking firm, we invested time and resources in understanding how to leverage these cutting-edge technologies to deliver greater value to you.

MNP has partnered with **MindBridge**, the world's first AI-based risk assessment and error detection solution provider for financial data. Using the MindBridge platform, our team can identify risks across all your financial transactions and, more importantly, provide the data to pinpoint the source of the risk. This allows us to build a more effective audit strategy and focus our time on where it's needed most. No matter your objectives, you can expect more meaningful insights and conversations.



The testing of journal entries is a key audit step in understanding and addressing the risk of fraud. MNP utilizes MindBridge AI in the completion of journal entry testing. While other audit tools only look at accounts and entries in isolation, MindBridge AI identifies unusual transactions by also looking at the monetary flows between accounts, all credits and all debits. This helps MNP to provide you with an unparalleled view into the state of your data, arming you to better understand individual transactions and identify potential issues.

AI is revolutionizing accounting and auditing processes and the way we interact with clients. While many firms are on the fence about anything AI or ML, we're embracing these technologies to become stronger auditors for you.



We recognize that municipalities like yours have a virtually unlimited number of options when it comes to choosing an accounting firm. The truth is most firms provide many of the same services. So, when it comes to choosing a firm, choose a firm that makes your life easier. **Suralink** makes it easier and faster to provide the documentation needed to complete an engagement by providing dynamic request lists that update live and eliminating duplicate requests from multiple spreadsheets.

MNP's Assurance Technology team continues to work hand-in-hand with engagement teams and our clients to identify opportunities to improve human-in-the-loop workflows that enhance your client experience. In the near future we anticipate introducing AI-assisted contract review capabilities (Diligen).



CaseWare Audit Software: MNP utilizes CaseWare as our internal software for performing audits and our internal IT team actively supports our engagement teams with any CaseWare issues should they arise.



CaseWare Audit gives us a powerful tool for managing audit engagements. CaseWare Audit provides significant flexibility and creates a streamlined, effective and efficient solution for conducting assurance, analysis and reporting engagements. MNP can utilize this software for your financial statements and have a customized template available for use if you do not want to prepare your own financial statements.

CaseWare IDEA Data Analytics Software: Our engagement teams have access to utilize CaseWare IDEA for engagements. IDEA is used by our engagement team to help with the data analytics and audit testing, integrating with data provided from your system.



SmartSync: MNP team members connect efficiently through SmartSync, whether working on-site with you or in our offices. SmartSync allows team members to work remotely - we are not bound by having to all work in the same office or even the same region. SmartSync enables team members to continue to work on the same file and continuously make the changes completed by the various team members and improves audit efficiency. SmartSync enables a team to work independently on the entire client file while providing each online member with instant updates on work completed by other members.



Fee Proposal

As a professional services firm, MNP understands your need to maximize value for the fee that you pay. We strive to keep fees at the lowest possible level consistent with high professional standards and top-quality service.



At the same time, we understand that you do not want to compromise quality on the audit. In balancing thoroughness with cost-effectiveness, it is essential that quality be maintained. Our proposed fees reflect this desired balance.

Each professional engagement is undertaken by building a team of the most qualified individuals who employ the latest techniques and the most up-to-date technology. This, we firmly believe, will lead to the highest efficiency and quality at the lowest possible cost. Fees for our services are based on hourly rates for partners and individual staff in completing and reviewing the audit files.

Fee Per Engagement	2026	2027	2028
Audit of Bow Valley Regional Transit Services Commission	\$18,000	\$18,700	\$19,400
Preparation of the annual T2 Corporate Income Tax Return and related schedules	\$1,500	\$1,560	\$1,600
Preparation of the Annual Financial Information Return (FIR)	\$1,500	\$1,560	\$1,600
Triennial Local Authorities Pension Plan (LAPP) Audit (estimated timing)	NA	\$5,000	NA
Administration, travel and incidentals	\$1,050	\$1,340	\$1,130
Subtotal	\$22,050	\$28,160	\$23,730
GST	\$1,100	\$1,400	\$1,186
Total	\$23,150	\$29,560	\$24,916

Administration, Travel and Incidentals

Included in the quoted fees above is an estimate for administration, travel and incidentals also known as a disbursement charge which is intended to cover general and administrative expenses, travel and other incidental expenses, photocopying, supplies and other insignificant engagement expenditures incurred related to the engagement.

The disbursement charge is calculated as 5% (five per cent) of our billings for professional services. If significant additional costs are incurred to deliver our services, these additional costs will be added to our billings if approved by you in advance.

Hourly Rates

Should you request other services, these will be separately engaged and quoted in advance. Our hourly rates for additional work are as shown below. Our rates change annually by a cost-of-living factor.

Position	Hourly Rate
Partners	\$595
Senior Managers	\$465
Senior File Preparers	\$275
Junior File Preparers	\$185

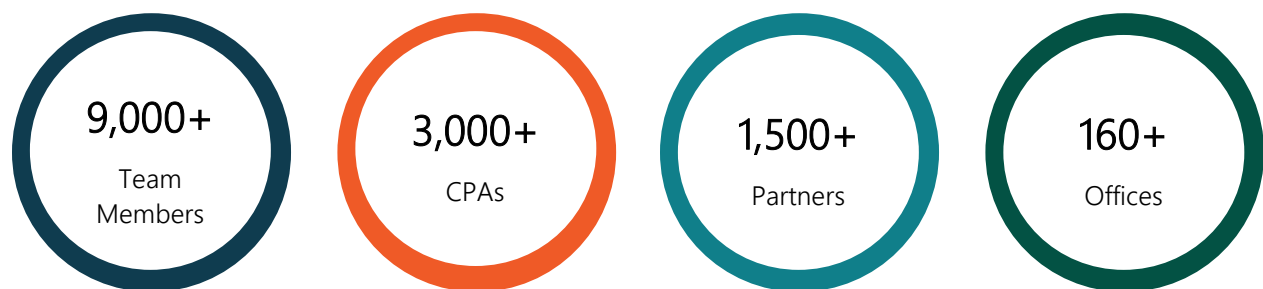
Appendix A – About MNP

For over 60 years, MNP has proudly served and responded to the needs of clients in the public, private and not-for-profit sectors.

We customize every engagement to meet the specific needs of our clients. By having local, regional and national expertise in all of our markets, we are able to provide clients with partner-led projects, which will ensure a more efficient approach to engagements. In order to guarantee that the highest calibre of deliverables are produced and the most effective solutions are provided, we streamline processes.

Our respected team and disciplined approach to business is why we remain strong. The demand for our high-quality standards is why we continue growing. Today, MNP is the fifth largest chartered professional accountancy and business consulting firm in Canada. Our team provides world-class expertise, in-depth knowledge and personalized service to meet the needs of our clients. MNP is committed to providing insightful business advice from a local perspective with a global lens.

Since our first office opened in 1958 in Brandon, Manitoba,
MNP has grown to become the 5th largest chartered
professional accountancy and business consulting
firm in Canada.



MNP Differentiators

There are a number of reasons why we believe MNP is the best choice to serve as your auditor.



One Team: We have assembled a strong engagement team who will help achieve your objectives. Cameron LaRocque, our proposed Engagement Partner, has extensive experience in the municipal sector. Shauna Barr, our proposed senior manager, specializes in leading and performing municipal engagements. All members of our team are enthusiastic about the opportunity to serve as your audit provider. We will endeavor to provide you with the continuity in our team members.



Proudly Canadian but Serving All of North America: Like Roam Transit, we are proudly Canadian, entrepreneurial, and focused on providing excellence in services by anticipating, meeting and exceeding client needs and expectations in markets across Canada. As Canada's fifth largest accounting, tax and business consulting firm with deep experience in the municipal sector we are exceptionally aligned with Roam Transit to provide assurance, tax filings and indirect tax support. Our partner-led approach and expertise together with a broad range of services means you can count on a great engagement experience and one in which the lines of communication are always open.



Competitive Fees: We believe that our estimated fee reflects our commitment to serve Roam Transit and will help you to achieve your goals and objectives. The Fee section of this proposal sets out our estimated fees in more detail, however, Our estimated 2026 professional fees are \$21,000 for the annual audit, T2 corporate income tax return, and Municipal Financial Information Return. Including estimated administration, travel, and incidental charges, the subtotal before GST is \$22,050.



Approach and Methodology: Our audit approach and methodology are grounded on open and regular communication. This approach ensures a very efficient audit that is focused on the key audit and organization risks. Our commitment to strong communication both with your senior leadership team and the Board of Directors ensures that there are "no surprises". We have a reputation of our team members being open and approachable and keeping you informed of the audit progress at all stages.



Expertise: Our knowledge of the municipal sector is reflected through a variety of assurance engagements. Expertise and experience of 9,000+ team members including 1,500+ partners across Canada;

- Our Alberta, region has over 300+ partners and 1,600+ professionals;
- We are one firm / one pot / one team;
- Partner-led, client-specific solutions that are collaborative in nature; and
- Scope of services that resolve your immediate requirements plus any additional needs, including:
 - Direct industry expertise;
 - A proactive and collaborative work ethic;
 - A seasoned team of audit professionals with specialized tax consulting, compliance and project management skills, as well as deep industry experience.



Assurance and Reporting Experience: At MNP, our audit team follows its work in accordance with Canadian generally accepted auditing standards as set out in the CPA Canada Handbook – Assurance and adheres to rigorous quality control policies to provide you with an audit opinion that meets the highest standard. Through careful review of your financial statements and other business records, the audit team analyzes and cross-checks important information about your organization. This enables us to offer you valuable advice on how you can improve your internal controls, identify any fiscal irregularities before they become an issue and help you grow your business.



Tax and Indirect Tax Expertise: Evolving tax laws and time-sensitive opportunities in multiple jurisdictions can make management of your tax matters seem like a complex balancing act. We can simplify it for you. MNP takes a proactive approach to each engagement. Our professionals stay up-to-date on new and emerging tax laws and strategies to ensure you're achieving your intended tax strategy. We'll also review your tax reporting procedures and recommend any adjustments that need to be made.

We blend expertise, technology, and a streamlined process to give you optimal efficiency and value in preparing your returns. Additionally, you'll benefit from our expertise – we spend our time resolving your tax issues, not just researching them. We deal with experts who have an intimate understanding of the issues facing your industry. Our tax professionals review each return to ensure we have taken advantage of all opportunities on your behalf. We understand the problems you face and can show you how to solve them without first spending your money to get up to speed. Strong cross-border tax strategies require professionals with practical knowledge. Our tax specialists have years of experience developing tax plans and ensuring seamless service on either side of the border.



Owner-Managers and Entrepreneurs: MNP's team of business advisors have a wealth of expertise in this area and offer owner-managers the resources and strategies needed to stay competitive and profitable. Our firm was designed by owner-managers to balance the specific needs of day-to-day business with strategic goals. MNP delivers customized business solutions in assurance, taxation, succession, and management consulting to ensure clients have the resources and specific insight they need to thrive.

Roam Transit will be an important client to MNP and to our team. Should we be appointed as your assurance provider, we pledge to provide an effective audit and contribute to the innovative and efficient resolution of your business needs.

Values

At MNP, our professionals are the driving force behind our success. They continue to demonstrate our culture and values, which is integral to the way we conduct business, both internally and externally. As such, MNP is proud to be recognized as one of the Best Employers in Canada since this award reflects the personal opinions of our team members. Some of MNP's values include:



Integrity

We exemplify integrity in all we do.



One Firm

We are one firm / one team.



Client Service

We have high client service standards.



Quality

We insist on quality client service.



Canadian

We are Made in Canada and proud of it.



Entrepreneurial

We are entrepreneurial and operate on guidelines that are appropriate for the situation.



Respect

We conduct ourselves with humility and respect.



Guidelines

We operate on guidelines.



Diversity & Inclusion

We draw strength from diversity and inclusion.



Community

We support our communities and our profession.



Lifestyle

We promote a balanced lifestyle.



Fun

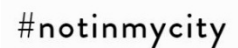
We believe fun is important.

Giving Back to Communities

MNP is a “Made-in-Canada” firm with made in Canada values. Values like exemplifying integrity in everything we do, conducting ourselves with humility and respect, and embracing the communities where we live, work and play have guided our compass for over 60 years. They’re the bedrock that keeps us grounded; the character that keeps us honest and the purpose that keeps us focused.

We are and will always be a grassroots firm. We appreciate our humble beginnings. We’re grateful for our continued growth. And we’re committed to reinvesting our good fortune in our national, local and individual communities. After all, it’s the support of those communities that has made us who we are today.

Corporate social responsibility (CSR) is not new to MNP. Be it from a national, local, or individual level, MNP and MNP’ers take great pride in over six decades of collective pay-it-forward and charitable initiatives. Our firm and team members have supported worthwhile causes and organizations too numerous to count. We know what we’ve done to make our communities better. But with cohesion, a cause and a collective strategy, our giving efforts have the potential to become so much more than the sum of their parts. MNP proudly supports initiatives that reflect our entrepreneurial spirit and share our values of leadership, excellence and a commitment to enhancing the communities where we live and work. Working together we can make a difference in the lives of people and strengthen our communities. Over the past five years, MNP has donated over \$3M to various charities across Canada.



International Expertise – About Praxity

MNP is an independent member of Praxity AISBL.

Praxity is the world's largest alliance of independent accounting and consulting firms. Praxity facilitates the sharing of expertise among its participant firms around the world. With 66 participating firms in 103 countries, Praxity participant firms share a united vision and entrepreneurial attitude, delivering client service and quality solutions. Core to the strength of the alliance is the ability to contribute senior-level expertise and local knowledge of laws and customs to provide practical, tailored and timely solutions of the highest quality around the world.



Industry and Client Focus

Industries are complex. To be a leader you need to be at the forefront, anticipating and adapting to innovations, economic shifts, market trends and evolving legislation. That's why we continually invest our time and resources into fully understanding the key industry segments our clients operate in. This allows us to provide in-depth insights and tailored solutions to help our clients succeed in a diverse range of sectors, including:

Agriculture	Mining
Chinese Business Community	Oil and Gas
Credit Unions	Private Enterprise
Dealerships	Professionals
Energy and Utilities	Public Sector
Family Office	Public Companies
Food & Beverage Processing	Real Estate & Construction
Forestry & Forest Products	Technology Solutions
Indigenous Services	

Service Areas

Our comprehensive suite of professional and advisory services helps municipalities grow and prosper. Used individually or in combination, we tailor every service we offer to your individual business needs. These services include:

Assurance & Accounting Services	Tax Services
Advisory Services	
Consulting	Investigation and Forensic Services
Corporate Finance	Succession
Corporate Recovery & Restructuring	Technology Solutions
Enterprise Risk	Valuation, Forensics & Litigation Support

Assurance & Accounting Services



Canadian accounting standards have changed dramatically in recent years, making it a challenge for any business to keep up. To ensure you understand those changes and how they may affect your business, finding an experienced advisor is critical. That's where MNP can help. Our assurance teams can help municipalities interpret changes in a clear, concise way so your management team can understand the impact on financial statements and other reports. This insight allows your management team to make informed decisions and achieve strategic business objectives. In addition to traditional assurance services, we also provide a wide range of value-added services including:

Audits, Reviews and Compilations	Financial Projections and Forecasts
Internal Control Assessments	Performance Measures
SOX 404 and NI52-109 Reporting	International Financial Reporting Standards / Canadian generally accepted accounting / Canadian accounting standards for private enterprises / Canadian public sector accounting standards / Canadian accounting standards for not-for-profit organizations [Part III only] / Canadian public sector accounting standards [PS 4200 only]
PSAB Financial Reporting Standards	Pension Plans
US GAAP	Accounting Services

Taxation Services



Virtually every business transaction has tax consequences and each year, tax laws and interpretations change and become more complex. At MNP, our teams of tax advisors work with business owners to minimize their tax consequences and maximize their returns. While we don't recommend that municipalities base their decisions on tax incentives alone, we believe an effective tax strategy will enhance financial success. That's why we take the time to understand our client's business and give advice tailored to meet their specific needs. Our customized tax services include:

International Corporate and Business Tax	Personal Tax Services
Indirect Tax	Canadian Corporate and Business Tax Services
Scientific Research & Experimental Development ("SR&ED")	Tax Risk Services
Expatriate Tax Services	Mergers and Acquisition Tax Services

Advisory Services

Consulting



MNP's knowledgeable consultants provide customized solutions to help municipalities improve their effectiveness and optimize the performance of their operations. At MNP, our consulting team offers a wealth of valuable resources to help municipalities stay competitive and financially sound. Our in-depth expertise encompasses a broad range of industries including government, health care, forestry, manufacturing and mining. We also provide strategic solutions based on the unique needs of your business. The following are just a few of the areas we can provide customized solutions:

Risk Management	Performance Management
Compensation	Effective Business Planning
Strategies for Performance Improvement	Sustained Economic Development
Solid Industry Intelligence	Proven Trade Expertise
Information Technology Services	Maximizing Biofuel Opportunities
Executive and Professional Searches	Culture Alignment/Realignment
Career Transitioning	Organizational Development

Corporate Finance



As a corporate finance leader, MNP provides mid-market companies across Canada with strategic corporate finance solutions to help them grow and prosper. Specific services include:

Private Capital	Mergers, Acquisitions and Divestitures
Transaction Advisory Services	Due Diligence

Corporate Recovery & Restructuring



The MNP team has more than 30 years of experience providing financial counselling advice and corporate recovery solutions to municipalities across Canada. Working with business leaders one-on-one, MNP provides strategic financial solutions such as:

Crisis Management	Receivership and Bankruptcy
Turnaround Management	Financial Institution and Creditor Advisory
Debt Restructuring	

Enterprise Risk



MNP's Enterprise Risk practice encompasses a variety of specialized services designed to assist organizations in successfully identifying, assessing and managing their business risks in key areas. These include:

Internal Audit (outsourcing and co-sourcing)	Enterprise Risk Management
CEO/CFO Certification Services	Internal Control Assurance
Credit Risk Management	Environment, Health and Safety
Corporate Governance	Supply Chain Risk Management
Cyber Security	Technology Risk Services

Investigation and Forensic Services



In today's business environment, fraud and financial irregularities are becoming increasingly common. At MNP, our team of forensic specialists combines accounting and investigative expertise to respond quickly and confidentially to any suspected wrongdoing to resolve complex, sensitive issues in a wide range of areas including:

Fraud Investigations	Fraud Risk Assessments
Internal Controls Assessments	Internal Audit Consulting
Accounting / Financial Investigations	Employee Misconduct
Dispute Resolutions	Expert Witness Testimony
FINTRAC Compliance and Anti-Money Laundering Consulting	Computer Forensics
Due Diligence	Civil Injunction Administration
Insurance Claims and Litigation Support	Whistleblower Hotline Service

The MNP team also has a wealth of expertise assisting lawyers through each phase of the dispute resolution process, from early case assessments to expert witness testimony.

Succession



Whether it's a senior executive or team member, every organization must address succession issues at some point. At MNP, we bring together advisors from a variety of fields to offer comprehensive succession plans that encompass:

Tax Planning	Strategic Business Planning
Business Valuation	Transfer of Management / Ownership
Retirement Planning	

Technology Solutions



Technology is a major strategic driver for virtually every business or organization. Whether you seek to reach new customers, better serve your existing customers or improve your efficiency and effectiveness, MNP’s Technology Consulting team has the experience, knowledge and skills to help you leverage technology to achieve your goals. We help uncomplicate the future. MNP

Technology Consulting provides a full range of objective, holistic technology services to organizations both small and large; local, national and multinational corporations; government (including Federal, Provincial, Municipal Governments and Crown Corporations) and organizations in Canada, the United States, and Europe.

Looking at your business from every angle, we help ensure your technology solutions create value, sustain infrastructure, increase growth, improve processes, and reduce costs. Our consultants understand your challenges and business goals, and work with you to translate technology issues and opportunities into meaningful results. Our highly qualified and experienced consultants have the expertise and insight to deliver services that meet your technology needs. Over the course of many projects, MNP Technology Consulting has provided a combination of strategic, tactical and operational services.

Business Analytics Services	Collaboration Platforms
Cyber Security	Enterprise Software
Geospatial Solutions	Liferay Consulting Services
Oracle Technology Services	Performance Management
Portal Solutions	Project Health Checks
SharePoint Consulting Services	Software Selection

Valuation and Litigation Support



Municipalities in today's global marketplace have become increasingly complex, making the issue of "value" more important than ever. As decision-makers, management teams must consider all of the factors impacting their company, including tangible and intangible assets, strategic alliances and global business opportunities. Our teams of Chartered Business Valuators, complemented by a network of business advisors, help organizations by providing insight as to how the value of a business is enhanced and can show you how to leverage that value to meet corporate objectives. Here are some of the valuation services MNP offers:

Value Determination - MNP provides strategic business valuation advice so you can make more informed business decisions. Key areas we can assist you with include:

Tax and Estate Planning	Divestitures
Succession Planning	Arbitration and Mediation
Mergers and Acquisitions	Shareholder Disputes
Goodwill and Fair Value Reporting	Going Public or Private
Quantification of Damages	

Value Consulting - Our team offers a balanced perspective on value-focused issues. In addition to working with a business, pricing it for purchase or sale, we can analyze tangible and intangible components of the company such as contracts, investments, goodwill, brand, securities, divisions, strategic alliances and business opportunities.

Quantification of Damages - Municipalities can rely on MNP for objective, credible business advice regarding the financial damages related to a case. Whether determining compensation or profits or quantifying damages due to a breach of contract, fiduciary duty, personal injury, business insurance claims or other matters, MNP has the knowledge and expertise to address these sensitive and complex business issues.

Our in-depth technical knowledge and broad industry expertise give us keen insight into the financial and business aspects of a case, ensuring all analyses are supported by credible evidence. Using both quantitative and qualitative techniques, we can assess alleged damages for a wide range of situations, including business interruption, personal injury and estates and trusts.

Appendix B - Why MNP?

At MNP, we believe success is based on strong relationships. That is why we take the time to get to know you right from the start and invest the time to get to know your specific business needs and objectives. Only then can we assemble our best advisors to work with you to help you achieve those objectives.



Our proven process enables MNP to provide timely, customized solutions for each client. We work hard to ensure that all aspects of an engagement's delivery are effectively achieved to meet our clients' needs and expectations. Based on our experience, we believe there are eight critical success factors that must be considered in our approach to every engagement:

As part of this process, we will:

- Continue to meet with you one-on-one to assess your specific needs as they relate to each engagement;
- Identify the ideal advisory professionals to help you reach your business goals; and
- Quickly assemble an interdisciplinary team with the unique combination of knowledge, skills and experience required to deliver the solutions you need, when and where you need them.



Things We Do



Performance and Quality Control: Our number one priority during each engagement is maintaining the highest quality standards in the services that we provide. This not only includes the final deliverables but also the approach, methodology and the way we interact with the individuals and groups who will be participating in the consultations. To this end, controls that ensure quality deliverables are embedded into our overall work plan for every engagement.



Commitment to a Collaborative Partnership: MNP is committed to developing a collaborative partnership with our clients. Detailed knowledge of your organization rests with you, but we understand that your resources are fully deployed in day-to-day operations and other initiatives. Accordingly, we assign a team of professionals based on their ability to conduct the work in a relatively independent manner, while maintaining your involvement and control of the engagement throughout its duration, ensuring your objectives for the assignment are achieved to your expectations.



Independence and Objectivity: Our work must be clearly definitive and defensible to you and your key stakeholders. Without doubt, the success of each engagement will be assessed in numerous ways and by numerous judges. We strive to be viewed as independent and objective, both internally and externally. The integrity of each engagement will be protected by adherence to professional standards. Our firm and its team members operate under the professional ethics of several professional organizations.



The Right Team: In addition to selecting a team with the right technical qualifications, the success of each engagement will, in large part, be dependent on selecting the team with the right fit with your organization. The collaborative relationship described above calls for an engagement team that can work closely with your executive, management, staff and key stakeholders alike. We have worked hard to provide you with the right team, with the right skills and experience, and are committed to bringing the best resources for your specific needs.



The Right Approach – A Practical Approach: Although circumstances exist where elaborate analytic techniques are needed, we have found that most audit and tax work is only successful when these methodologies are applied in a practical manner. Our approach for each engagement is designed to ensure our solutions and the resulting recommendations are not only valid and reliable, but also reasonable and viable.



Consideration of Strategic Impact: A single process on its own is linear and relatively easy to optimize. However, when that same process is assessed within a complex system, where there are interrelationships with many other processes and operations, it becomes much more difficult to optimize. We recognize these complexities and work to ensure each engagement is designed in consideration of the interrelationships within the system, resulting in an integrated and strategic approach to change and improvement.



Change Management and Knowledge Transfer: Engagements are typically undertaken as a result of the recognition that some type of change is necessary. However, change does not necessarily happen by default, but rather through a defined change management process. At MNP, we believe it is our responsibility to leave our clients with the knowledge to support and continue developing strategies, processes and technology improvements into the future. To this end, we embed an integrated knowledge transfer approach into our process to allow for learning to occur through the reciprocal sharing of knowledge and outcomes.



Strong Project Management: The importance of strong project management is a well-documented critical success factor in engagements. Accordingly, our project management approach is used to design our work plan for each assignment. Depending on the engagement, we generally employ a Project Management Office (PMO) methodology. The PMO is a centralized hub within the project that is responsible for project management, budgeting, staffing, scheduling, project communications and general project administration. The PMO is a powerful means of instituting rigor, guidelines, tools and physical presence required to successfully complete complex projects.

It is MNP's practice to meet with our clients on a regular basis so we can be kept informed by management about developments in the business and to be proactive on tax and accounting matters before issues arise. We commit to meetings with management at a minimum on a quarterly basis and invite management to call the team for ad-hoc questions at any time.

MADE ^{IN} CANADA

And Proud of it!

At MNP we're proud to be the national accounting, tax and consulting firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Thank you for the opportunity
to submit our proposal.



Wherever business takes you

[MNP.ca](https://mnp.ca)

Bow Valley *Regional* Transit Services Commission



2025-28 Strategic Plan (Completing Year 2)

Short-Term Goal (5 years):

- | | |
|-----------------------------|--|
| ○ 3 million riders | Have met and exceeded this target. |
| ○ Network design | Focus on reliability frequency and convenience.
Network is continually reviewed internally. Plan in place for external study in 2027. |
| ○ Limit Short Term Growth | Organic growth is occurring and team is managing through ensuring support for staff. |
| ○ Capital Growth | 9 new buses in service as of 2025, with plans for 6 more in 2028. |
| ○ New Facilities | Study completed and accepted for information.
Further research to be completed in upcoming years. |
| ○ Transit Prioritization | Continual area of focus, with initiatives being worked on with partners |
| ○ Reduce Peaks and Valleys | Route 12 year-round service
Route 7 Winter Banff Centre/Fenlands Route |
| ○ Exploration of Technology | Farebox replacement, Router upgrades |

“...moves to approve the 2025 to 2028 BVRTSC Strategic Plan as presented/amended”

OCTOBER 2024

STRATEGIC PLAN

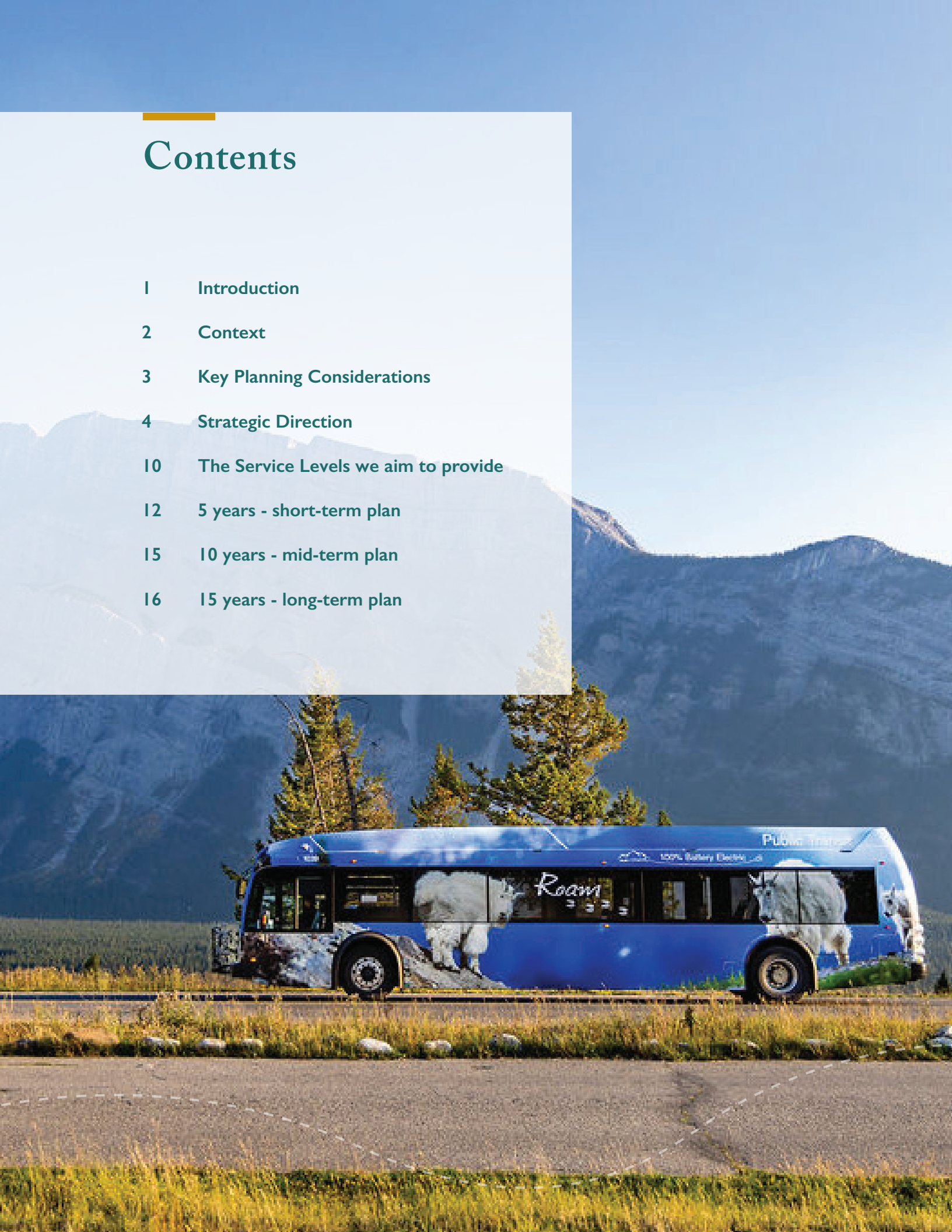
2025 – 2028



BOW VALLEY REGIONAL TRANSIT SERVICES COMMISSION

Contents

1	Introduction
2	Context
3	Key Planning Considerations
4	Strategic Direction
10	The Service Levels we aim to provide
12	5 years - short-term plan
15	10 years - mid-term plan
16	15 years - long-term plan



Introduction

The Bow Valley Regional Transit Services Commission (BVRTSC) was formed to provide or coordinate local and regional public transit services within the regional service area. The Commission is composed of three voting members—Town of Banff, Town of Canmore and Improvement District No. 9—who provide funding and strategic direction for long-range transit planning.

The Commission is supported by administration staff from the towns of Banff and Canmore and ID9. As well, Parks Canada attends all Board meetings and actively participates as a non-voting member of the Commission. The voting members and Parks Canada value public transit as an essential service. Public transit contributes to broader community sustainability goals by reducing greenhouse gas emissions, traffic congestion and providing transportation options for the Bow Valley's diverse residents and visitors.

This plan is intended to provide guidance on the continuing development, growth and operation of the BVRTSC for 2025 through to 2028. This long-range transit strategy envisions what BVRTSC's transit network should look like 5, 10, and 15 years from now and describes the priorities, infrastructure and investment needed to achieve the Commission's goals. BVRTSC's operational plan is a supplement to this long-term strategy document as it will outline the timeline and budget requirements to support the key actions of this strategy.

This plan is intended to provide guidance on the continuing development, growth and operation of the BVRTSC for 2025 through to 2028.

Context

Since the four-year 2021 Strategic Plan for BVRTSC was published, there have been significant changes in the Bow Valley that impact public transit. Notably, visitation and transit use has returned to levels well above those pre-COVID, and there have been significant transit improvements, including:

- » **Service expansion:**
 - **Banff:** free transit for 400,000 Banff resident trips in 2023
 - **Canmore:** seasonal route added to serve Grassi Lakes area
 - **ID9:** added Route 11 pilot in Lake Louise to help locals and Lake Louise hotel guests move around the community
 - » **A 48% increase in service hours** since 2019
 - » **A 74% increase in ridership on all routes** (from 1.5M to 2.6M in 2023)
 - **Ridership on Banff local routes up by 60%**
 - **Ridership on Canmore local transit up 117%**
 - **Ridership on 8X Lake Louise Express up 116%**
 - **Note:** Population growth or increased densification in Canmore is another factor impacting ridership growth
 - » **Bus fleet has grown from 23 to a projected 41 buses (2025)**
 - » **Only service from Calgary to Canmore, Banff and Lake Louise is managed by the BVRTSC and has seen significant expansion**
- Infrastructure improvements have included:
- » **The addition of a new operations training and storage facility in Banff (2021)**
 - » **Additional office space and indoor bus parking** secured in the Canmore Protective Services Building (2023)
 - » **Purchase of a newly constructed 5 bedroom, 5 bathroom staff accommodation unit in Canmore (2023)**
 - » **Intercept Parking at the West Entrance to Banff** (767 stalls), lots full by 11 a.m. on weekends, most weekdays
 - » **Nancy Pauw Bridge**, had 5,000 crossings per day in summer of 2023. This is 30% of all pedestrian river crossings and means 38% of river crossings are now through transit and active modes
 - » **Banff Pedestrian Zone (2020 to 2024)**, which incentivized visitors and residents to park and walk in town. This also acts as a priority lane for Transit
 - » **Visitor Pay Parking** (since 2021 in Banff, and 2022 in downtown Canmore), which incentivizes intercept parking and transit use and provides a significant revenue stream (net \$3.5M in 2023 in Banff; \$1.5M in 2023 in Canmore) to help fund transportation initiatives
 - » **New priority transit lane construction on Mountain Ave in Banff (2024)**
 - » **The Town of Canmore has invested significantly in bus stop improvements, installing 9 transit shelters in 2021/22 with another 16 contracted for installation in Fall 2024 and Spring 2025.**
 - » **Parks Canada has implemented:**
 - Paid parking at upper Lake Louise
 - Moraine Lake Road Personal Vehicle Restriction
 - Movement of the Parks Canada Park and Ride to Lake Louise Ski Area
 - Minnewanka Park and Ride Pilot
- These improvements have led to a dramatic modal shift away from personal vehicle use. The Town of Banff is seeing downward trends of vehicular traffic at key sites, including the bridge and on Mountain Avenue as south side ridership has increased by 67%, yet the road network remains beyond capacity in peak season.

Key planning considerations



BANFF NATIONAL PARK MANAGEMENT PLAN IMPLEMENTATION:

The 2022 Banff National Park of Canada Management Plan includes development of a comprehensive people-movement plan for the park that sets ten-year goals, objectives and measurable targets, and considers local, regional, municipal and private transportation offers, existing pathways and trails, key attractions, and current and projected levels and patterns of visitor use. In addition, recommendations arising from the Moving People Sustainably Report may increase demand for transit within the Bow Valley.

VISITATION RELATED CHALLENGES:

Visitation is expected to continue to grow due to population growth in Calgary and Canada, as a result of additional housing units and hotel rooms in Banff and Canmore, and in response to provincial and federal initiatives to increase tourism overall. Driving disincentives, mass transit or intercept parking will be needed to get daytrip visitors out of vehicles.

FUTURE TRANSIT DEMAND TO INCREASE, BUT GROWTH PROJECTIONS ARE UNCLEAR:

In the past 10 years, transit ridership has increased by 400% in Banff, and is anticipated to increase by 270% in Canmore by 2030. BVRTSC needs reliable targets for future resource planning. Today, the Commission is experiencing:

- » Seasonal bus overload challenges
- » Fleet reliability issues
- » Space shortages (fleet storage, charging, administration)
- » Driver recruitment and retention challenges, including issues hiring short-term seasonal driver positions. At issue is cost of living and housing.



PROVINCIAL AND FEDERAL FUNDING AVAILABILITY:

BVRTSC and its partners rely on grant funding for capital projects, including the building of transit infrastructure and purchase of new vehicles. Upcoming Federal and Provincial elections over the term of this plan have the potential to affect available grant funding.

HUMAN RESOURCE CAPACITY:

BVRTSC currently does not have the human resource or infrastructure capacity to serve the number of visitors/residents who require public transportation. Any planned increase to transit service must consider all aspects of additional human capital and infrastructure needed.

INTEGRATED MODAL SHIFT:

Transit is just one way to move people in our communities, an integrated modal shift is required to address vehicle capacity on roadways (e.g., Town of Banff already at maximum vehicle capacity in summer) and reduce greenhouse gas emissions. Integrated services will have an impact on BVRTSC:

- » More people arriving by mass transit, including OnIt, has the potential to increase demand for local transit
- » The Government of Alberta's Passenger Rail Master Plan will increase the demand for transit services if a line from Calgary to Banff is approved and funded.
- » Parks Canada is preparing Visitor Use Management Plans for key sites, which will inform how specific areas will be managed.

Organization's committed to sustainable transportation in the Bow Valley will all have a role getting people out of their cars if they arrive by personal vehicle in the future.

TECHNOLOGICAL CHANGE:

BVRTSC needs to be prepared to embrace emerging technology. This could involve the introduction of new vehicle and propulsion types, including the possibility of autonomous vehicles. As well, technological advances are occurring rapidly in fare payment and data collection areas, and Roam needs to be prepared to research and adopt changes that can enhance efficiency. Technological advances that assist with creating a fully integrated transportation network throughout the Bow Valley need to be fully investigated and considered.

Strategic Direction

TOWN OF BANFF

The Town of Banff has a vehicle problem. The community's road system is finite and in order to manage ever-increasing volumes of visitors arriving in vehicles, we need to park vehicles and move people in other ways. We also recognize the role that transit plays in helping solve our housing crisis by enabling residents to live in the Bow Valley without the need to own a vehicle.

Banff aims to continue working towards making transit, walking and cycling the preferred choices for more trips by residents and visitors. Recent changes to help achieve this goal include: intercept parking; increases in transit frequency; the Nancy Pauw Pedestrian Bridge; Banff Ave pedestrian zone (and transit lane); a new transit storage facility; bus investments; free transit for Banff residents; e-bike rebates; and the Mountain Avenue transit lane.

Visitor pay parking frees up highly coveted parking spaces and dissuades driving downtown, while helping to offset the costs of these solutions. In the 5-year period that all these changes have occurred we've seen transit ridership increase by 70% on the Banff local routes and more than double on all routes combined. We have seen firsthand a "build it and they will come" phenomenon.

The Town of Banff aims to build on successes by implementing strategies to reduce reliance on personal vehicles to get to Banff and move around town, and by providing a sustainable mass transit system the enhances

the resident and visitor experience. The Town's incorporation agreement states that Banff "serve(s), as its primary function, as a centre for visitors to the Park" and we take our role as a hub for welcoming visitors from across the world seriously. We are keen to work with Parks Canada on implementing the 2022 Banff National Park of Canada Management Plan, including using recommendations from the Expert Panel on Moving People Sustainably.

AREAS OF FOCUS

- » Provide a sustainable transportation system that enhances the resident and visitor experience
- » Implement strategies to reduce reliance on personal vehicles to get to Banff and to move around town
- » Develop new and enhanced active mode infrastructure and initiatives
- » Pursue convenient, affordable, and frequent mass transit connecting Banff with Calgary, other communities in the Bow Valley and attractions in the park.





TOWN OF CANMORE

Canmore is a world-class destination and home to a growing community. With our increasing popularity and geographical constraints, traffic delays during peak times are expected to worsen without proactive solutions. To address these demands, the Town of Canmore is committed to improving long-term mobility.

We promote alternative transportation by making cycling, walking, and public transit more accessible, safe, and convenient. This aligns with our Council's 2023-2026 Strategic Plan to enhance Canmore's reputation as an environmental leader while improving livability.

Our focus is on moving people safely and efficiently by advancing the vision of our Integrated Transportation Plan. We aim for a 40% non-vehicular trip share by 2030, 5% of which we intend will be by transit. As transportation also significantly contributes to greenhouse gas emissions in Canmore, our Climate Emergency Action Plan emphasizes the shift to sustainable and affordable transportation options, including expanding free fare local transit.

We support Bow Valley Regional Transit Services as they develop strategies to enhance our network. The growth of Roam Transit, with over 300,000 rides on local Route 5 in 2023—a 73% increase from 2022—shows potential for meeting our 2030 targets. Future planning should increase travel trips around the Town Centre from 1-2% to 5% by 2030 to ensure that Canmore remains a place where all residents can thrive.

AREAS OF FOCUS

- » Increase affordable and convenient options to encourage more trips by fare-free transit, foot, or bicycle
- » Work to combat climate change and prepare for climate adaptation through our programs and initiatives, especially through transitioning to clean energy, advocating for net zero building standards, and supporting alternate modes of transportation in and around the community.

ID9

Improvement District No 9 (ID9) aims to help residents and visitors experience the incredibly unique destination of ID9 through collaborative relationships with local, provincial and federal agencies to provide access to a wide-variety of economically responsible services. Through our annual strategic planning process, regional transit was identified as an area of high importance. As well, focusing time and attention on services for residents is top of mind. Our focus is ensuring ID9 is an incredible place to live, do business and visit. ID9 strives to balance the transit needs of visitors and residents to connect to areas within ID9 and to outside communities and destinations for essential services and pleasure.

AREAS OF FOCUS

- » Pilot a Lake Louise local service
- » Support the BVRTSC to better understand and define our identity and purpose in regards to users, service levels, and destinations
- » Work with Parks Canada to decrease traffic congestion and parking related issues
- » Provide a transportation system that is economically sustainable and affordable
- » Increase the reliability and frequency of service focusing on optimizing schedule adherence
- » Reduce our carbon footprint.

PARKS CANADA

As per the Banff National Park of Canada Management Plan (2022), Parks Canada will plan for people moving within the park hand-in-hand with planning for visitor use, with the constraints and opportunities that drive it, and with ecological integrity as a cornerstone. Planning will be done with a long-term view to our warming climate, through incorporating concepts such as opportunities for self-propelled transportation, incentives for non-fossil fuel dependent transport, and use of recycled or permeable materials for path or road construction.

Parks Canada continues to support the work of the Bow Valley Regional Transit Services Commission, as they develop transportation systems for the Bow Valley to reduce traffic congestion within and outside of park communities, and enhance access to trailheads, campgrounds, parkways, and day-use areas. Public transit remains an important tool in park and visitor use management, sustainability, and addressing visitor infrastructure capacity challenges at select locations in Banff National Park.

VISION:

The best way to travel in and around the Bow Valley is to (use) Roam.

MISSION:

We provide sustainable, accessible and convenient public transit, so residents and visitors to the Bow Valley are able to travel without the use of a private vehicle.



STRATEGIC PRIORITIES

1 Sustainable and seamless public service delivery that supports increased frequency and year-round transit:

We are committed to taking climate action, and delivering a sustainable transit system that makes it as easy as possible for our riders to reach the places they want to go.

2 Modernized fleet, infrastructure and enabling technology:

We are committed to increasing the energy efficiency of our fleet and facilities and implementing new technology to optimize our network and operational performance.

3 Employer of choice:

We rely on an engaged Roam team to meet our goals, which is why we are committed to investing in our people to ensure we can continue to attract top talent and keep them.

OBJECTIVES:

1 Support broader sustainable transportation plans for each of our administrative partner communities to support:

- » Transportation choice by providing accessible and convenient transit
- » Reduced vehicle congestion
- » A cultural shift toward walking, cycling and use of other sustainable transportation options of the future
- » Climate action

2 Be known as an employer of choice, with low employee turnover and high employee engagement.

3 Be celebrated as an accessible, easy to use transit system because BVRTSC is the preferred way to travel and is integrated with other active travel modes.

KEY PERFORMANCE INDICATORS

- » Rider Net Promoter Score
- » On Time Performance
- » Network Performance
 - Boardings per revenue hour
 - Seasonal overload
 - Cost per passenger trip
 - Cost recovery
 - Staff retention and engagement
 - Fuel/energy consumption
- » Finance

The service levels we aim to provide:

OUR STRATEGY

- » Become proactive in our service delivery and operations approach
- » Provide expert guidance to the Town of Banff, Town of Canmore, and ID9 Council's to help meet their service expectations
- » Leverage partnerships with other transit transportation partners/shuttle providers
- » Work with Parks Canada to support the development of appropriate and integrated transit infrastructure within the park
- » Manage our growth by:
 - Setting parameters around the # of riders BVRTSC can support each year and clearly communicating
 - Build a year-round service that benefits residents and visitors, while allowing for human resource stability
 - Securing the infrastructure funding to support manageable growth
 - Optimizing our fleet maintenance structure.



5 YEARS

SHORT-TERM GOAL:

Serving 3M riders and providing year-round transit that allows locals to move around within their community and supports visitor mode shift.

What will be required:

- » Ensure future network designs focus on reliability, frequency and convenience
- » Limit short-term growth to ensure maintenance and operational teams are able to deliver efficient and consistently reliable transit service
- » Capital growth that supports ridership and network future expansion (e.g., Nine new buses by March 2025, bringing the total Roam fleet to 43)
- » New facilities to house and maintain future fleet and team
- » Transit prioritization and better integration with other active modes of transportation
- » Reduce the 'peaks and valleys' of service throughout the year—consistent service areas and service levels year round
- » Exploration of new high volume transit technology and modes, including double deckers, articulated buses, etc.



10 YEARS

MID-TERM GOAL:

Serving 5M riders, and explore expansion to other areas of the Bow Valley Corridor (including Calgary).

What will be required:

- » A network that is known for being reliable and convenient
- » The rolling stock necessary to match ridership needs
- » Exploration of new high volume transit technology and modes
- » A mobility pass + app that shows partial system integration (note: communication integration not operational integration)
- » The possibility to add on-demand micro-transit services in underserved areas
- » Transit is easier than driving



15 YEARS

LONG-TERM GOAL:

Serving 7M riders, and achievement of transportation mode equity.

What will be required:

- » A network that is known for being the optimal way to travel in the Bow Corridor
- » The rolling stock necessary to match ridership needs
- » Addition of new high volume transit technology and modes, including autonomous buses, electric double deckers, etc.
- » An integrated Bow Valley transportation network
- » BVRTSC prepared to support intercept lots in all partner communities
- » Driving into communities no longer viewed as a preferred option



5 YEARS | SHORT-TERM ACTIONS:

Serving 3M riders and providing year-round transit that allows locals to move around within their community and supports visitor mode shift.

SUSTAINABLE AND SEAMLESS SERVICE DELIVERY

1.1 Undertake a Bow Valley Transit Corridor Study to gain clarity on growth of transit use in near, mid-term and long-term scenarios

There are many factors outside BVRTSC's control that are influencing ridership. BVRTSC will develop a future ridership model that considers population growth (i.e. Calgary and Bow Valley), the Federal and Provincial governments' tourism growth strategies, other guiding municipal policies, local marketing strategies to increase transit ridership, patterns of visitor and resident behaviours around transit ridership, and how Parks Canada's Visitor Use Management Plans for key sites will impact use. To deliver optimized network performance, a study is required to provide the Commission with an analysis of what to expect for growth and inform BVRTSC under what conditions could operations be expanded into regional transit operations, ski areas and Parks Canada destinations to create a further integrated network.

A key consideration of the study will be to consider how controlled growth can help with a plan to design a more sustainable year-round service that supports human resource stability and meets future consumer needs/expectations.

1.2 Develop an updated and sustainable funding model that is equitable for partners and allows each to achieve their goals

Today, Administrative Partners equally pay

1/3rd of BVRTSC administrative costs as well as the operating costs for the routes in their municipality/district. Completing a review of the BVRTSC's Operating Bylaws will help assess the fairness of the Commission's current funding model. The review will consider how network performance goals are prioritized based on administrative partner funding and needs. In addition a new funding model will need to explore opportunities to consider using debt servicing to support growth, future grant funding from provincial and federal sources and consider future requests for "fare-free routes" by partners or "locals pricing."

Following this review and the potential development of a revised funding model, BVRTSC will design equitable criteria on how the Commission will work with partners to develop a stronger governance structure.

1.3 Create a transit fare strategy

The fare payment system for Roam needs to be easy to use for customers and easy to administer. It needs to also consider the impact of fare – free service on routes 1 and 2 in Banff and the possible integration of transit tickets combined with hotel stay costs/gondola tickets, etc. in the future.

1.4 Update BVRTSC's overall communication and marketing strategy

It will be important to proactively communicate with partners and visitors around what to expect from transit (e.g., is there a way to pre-communicate "the next bus is full" to stops where

guests are waiting for buses). Overpromising on service delivery has the potential to create long-term damage to Roam's reputation and could, therefore, negatively impact future modal behaviour shift needed to support sustainable transportation in the Bow Valley.

In addition, BVRTSC will gather more data on rider satisfaction and motivation to ride and will integrate insights into its marketing and partner communications strategy. All communication channels will be considered, including proactive social media activities.

1.5 Work with the Canadian Urban Transit Association (CUTA) to align on federal and provincial transit funding priorities

BVRTSC will work with partners at CUTA to ensure political alignment on transit issues from both federal and provincial governments to ensure the best support for the Bow Valley. The Commission will also consider whether it needs to develop a stronger government relations strategy to inform future funding needs locally and regionally.

MODERNIZED FLEET, INFRASTRUCTURE AND ENABLING TECHNOLOGY

1.6 Develop a fleet management and infrastructure strategy to meet future service level needs

Following completion of the corridor study, BVRTSC will identify the number of and type of buses needed to provide appropriate service levels. This strategy will include recommendations on future facilities needed to support long-term ridership (i.e. bus garage, bus shelters, amenities at stops, technology requirements, etc.).

BVRTSC will ensure effective management of maintenance services, including a fleet strategy identifying a parts inventory plan that will keep buses in service.

1.7 Investigate opportunities for transit prioritization

In 2024, the Town of Banff constructed an express lane for Transit, and ID9 and Parks Canada has made similar changes to improve transit access to parking lots in Lake Louise and Moraine Lake. BVRTSC will work with partners to investigate additional prioritization opportunities to include but not limited to:

- » Transit priority lanes at Campground entrances during busy summer days/time of day
- » Bus priority lanes at the Upper and Lower Sulphur Mountain Parking lots
- » Transit Priority lanes in Canmore at high congestion locations (Shops of Canmore)
- » Transit Priority traffic signal technology in Banff and Canmore (hold a green light for nearby transit buses).

1.8 Continue to innovate through the introduction of technology

Users of public transit have come to expect a certain level of technology be part of their transit experience. Through the Roam Transit Customer Survey, we learned that Roam users want the ability to check on the live location of their bus, plan a trip, pay for a fare with a smart or credit card, and travel efficiently. Roam has traditionally been at the forefront of many transit specific technologies (i.e. smart fareboxes, curbside digital signage, Google Transit integration) and will continue to prioritize technology advancement. We will continue to:

- » Work with partners to identify locations where technology can assist with on-time performance.

- » Continue to promote Roam's real time bus location technology, which enables customers to receive real time bus arrival predictions as well as real time service updates like stop closures service delays, and detours
- » As part of a fare technology review, look to the acceptance of fare payment on board buses using debit and credit card
- » Consider implementing fare capping options, so riders can be assured they are travelling in the most effective way.

EMPLOYER OF CHOICE

1.9 Develop an updated human resource management plan and housing strategy that considers year-round service and is based on short, mid and long-term actions

The aim is to develop a plan that firmly positions the Commission as an equitable employer of choice, able to house a percentage of BVRTSC's diverse workforce, offer staff incentives and highly competitive compensation, and host staff events. This plan will ensure BVRTSC has the administrative and operational support to manage growth and support high staff retention, so it will include performance management considerations as well as an ongoing training plan (customer service, bus maintenance/mechanics, etc.).





10 YEARS | MID-TERM ACTIONS:

Serving 5M riders, and explore expansion to other areas of the Bow Valley Corridor (including Calgary).

SUSTAINABLE AND SEAMLESS SERVICE DELIVERY

2.1 Investigate a service expansion plan

Tourism growth means there will be an increased demand for transit services across the Bow Valley Corridor. Utilizing the results of the Bow Valley Transit Corridor Study, BVRTSC will explore the possibility of expanding its service to other surrounding areas, including, Calgary, Kananaskis Country, MD of Bighorn, Banff National Park and even alignment to Jasper National Park even providing connections along Highway 93 North (i.e. Icefields Parkway).

2.2 Exploration and potential launch of on-demand micro-transit plan

BVRTSC will consider whether to provide additional on-demand transit to low population communities (i.e. Larch or Peaks of Grassi in Canmore) or provide service during off-peak, low ridership hours.

2.3 Launch of new technology to enhance trip planning

BVRTSC will continue to investigate the development of an app or smart technology and possibly create a centralized online trip planning technology that integrates all available public transportation systems.

This will enhance seamless service delivery by showing transit users the integrated transportation services available and improve their transportation planning capability.

2.4 Update BVRTSC's communication strategy

Continue to align with transportation network partners on how a more integrated and expanded transit service offering for the visitors is communicated.

MODERNIZED FLEET, INFRASTRUCTURE AND ENABLING TECHNOLOGY

2.5 Develop an infrastructure plan to support the next stage of growth

2.6 Update Capital Plan and fleet requirements including replacement of fleet that is at end of life. Current estimations indicate this represents 30% of 2024's total fleet.

EMPLOYER OF CHOICE

2.7 Provide a comprehensive compensation and benefits package, aimed at attracting career minded team members

2.8 Offer career advancement and enhanced educational opportunities

2.9 Design staffing levels to ensure a highly attractive work/life balance



15 YEARS | LONG-TERM ACTIONS:

Serving 7M riders, and achievement of transportation mode equity.

SUSTAINABLE AND SEAMLESS SERVICE DELIVERY

3.1 Future strategic planning must consider new funding partners and network changes to enhance service.

MODERNIZED FLEET, INFRASTRUCTURE AND ENABLING TECHNOLOGY

3.2 Future strategic planning must ensure continued integration of new technology, such as autonomous buses and high volume transportation services (i.e. passenger rail) into the BVRTSC fleet.

EMPLOYER OF CHOICE

3.3 Provide a comprehensive compensation and benefits package, aimed at attracting career minded team members

3.4 Offer career advancement and enhanced educational opportunities

3.5 Ensure staffing levels designed to ensure a highly attractive work/life balance





Bow Valley Regional Transit
Commission Strategic Plan
ROAM 2040

Date: October 2024
Publisher: Bow Valley
Regional Transit Commission

roamtransit.com

